

IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 1820/Kol/2017

Assessment Year: 2008-09

*Income Tax Officer, Ward-31(2), Kolkata.....Appellant*  
*10B, Middleton Row*  
*4<sup>th</sup> Floor*  
*Kolkata - 700 071*

*Sri Jay Narayan Shaw.....Respondent*  
*6, Girish Chandra Bose Road*  
*Kolkata - 700 014*  
*[PAN : ATWPS 3862 K]*

**Appearances by:**

*Shri A.K. Tibrewal, FCA, appeared on behalf of the assessee.*

*Shri Robin Chudhury, Addl. CIT, DR appearing on behalf of the Revenue.*

Date of concluding the hearing : February 8<sup>th</sup>, 2018

Date of pronouncing the order : March 9<sup>th</sup>, 2018

**O R D E R**

**Per J. Sudhakar Reddy :-**

This appeal filed by the revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals)-9, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 30/06/2017.

2. This appeal of the Revenue is to be dismissed as not maintainable in view of the CBDT Circular No. 21/2015, dated 10th December, 2015, as the tax effect is admittedly below Rs. 10 Lakhs.

3. In the result the appeal of the Revenue is dismissed.

***Kolkata, the 9<sup>th</sup> day of March, 2018.***

***Sd/-***

**[J. Sudhakar Reddy]**

Accountant Member

Dated : 09.03.2018

{SC SPS}

*Copy of the order forwarded to:*

**1. Sri Jay Narayan Shaw  
6, Girish Chandra Bose Road  
Kolkata - 700 014**

**2. Income Tax Officer, Ward-31(2), Kolkata  
10B, Middleton Row  
4<sup>th</sup> Floor  
Kolkata - 700 071**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Senior Private Secretary  
Head of Office/ D.D.O. ITAT, Kolkata Benches