

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA
(Before Sri J. Sudhakar Reddy, Accountant Member)**

**I.T.A. No. 1606/Kol/2014
Assessment Year: 2006-07**

Deputy Commissioner of Income Tax, C.C.-XXI, Kolkata.....Appellant
Aayakar Bhawan, 5th Floor
110, Shantipally
Kolkata - 700 107

M/s. Bose Estate Pvt. Ltd.....Respondent
19, Camac Street
Kolkata - 700 017
[PAN : AABCB 1204 H]

Appearances by:

Shri Sallong Yaden , Addl. CIT, appeared on behalf of the Revenue.

Shri M. Satnaliwala, FCA appearing on behalf of the Assessee.

Date of concluding the hearing : March 26th, 2018

Date of pronouncing the order : April 10TH, 2018

ORDER

Per J. Sudhakar Reddy, AM :-

This is an appeal filed by the Revenue directed against the order of the Commissioner of Income Tax (Appeals)-Central-II, Kolkata, (hereinafter the 'Ld. CIT(A)'), dt. 08/05/2014, passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), relating to Assessment Year 2006-07.

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 10th day of April, 2018.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated :10.04.2018
{SC SPS}

Copy of the order forwarded to:

**1. Deputy Commissioner of Income Tax, C.C.-XXI, Kolkata
Aayakar Bhawan, 5th Floor
110, Shantipally
Kolkata - 700 107**

**2. M/s. Bose Estate Pvt. Ltd
19, Camac Street
Kolkata - 700 017**

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