

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "D", KOLKATA**

**BEFORE SH. P.M.JAGTAP, ACCOUNTANT MEMBER AND
SH. S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.2037/KOL/2016
[Assessment Year: 2012-13]**

DCIT, Circle-10(1), Kolkata.	vs	Shri Dushyant Parekh,, 5, J.B.S.Halden Avenue, Kolkata-700071. PAN-AGKPP8149F
(Appellant)		(Respondent)
Appellant by		Sh. A.Bhattacharya, Addl. CIT
Respondent by		Sh. R.Shukla, Ld.AR

**ITA No.2106 & 2108/KOL/2016
[Assessment Year: 2003-04 & 2006-07]**

ITO, Ward-5(1), Kolkata.		M/s. Guinness Portfolio Management Services Pvt.Ltd. 10, Canning Street, Kolkata-700001. PAN-AAHCS6911Q
(Appellant)		(Respondent)
Appellant by		Sh. A.Bhattacharya, Addl. CIT
Respondent by		Sh. Miraj D.Shah, AR

**ITA No.1530/KOL/2017
[Assessment Year: 2014-15]**

DCIT, CC-1(3), Kolkata.	vs	M/s. Rungta Sons Pvt.Ltd., 8A, Express Tower, 42A, Shakespeare Sarani, Kolkata-700017. PAN-AABCR2356N
(Appellant)		(Respondent)
Appellant by		Sh. A.Bhattacharya, Addl. CIT
Respondent by		Sh. Arijesh Kr. Singh, Advocate

**ITA No.1538/KOL/2017
[Assessment Year: 2013-14]**

ACIT, Central Circle- 2(3), Kolkata.	vs	M/s. Skipper Textiles Pvt. Ltd., 5, Russel Street, Kolkata-700017. PAN-AAECS0754N
(Appellant)		(Respondent)

C.O.89/KOL/2017
(In ITA No.1538/KOL/2017)
[Assessment Year: 2013-14]

M/s. Skipper Textiles Pvt. Ltd., 5, Russel Street, Kolkata-700017. PAN-AAECS0754N	vs	ACIT, Central Circle- 2(3), Kolkata.
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT DR	
Respondent by	Sh.A.K.Tibrewal, FCA	

ITA No.2158/KOL/2017
[Assessment Year: 2013-14]

DCIT, Circle-12(1), Kolkata.	vs	M/s. Kan Tech Solutions Pvt. Ltd., 8/38, Fern Road, Gariahat, Kolkata-700019. PAN-AADCK2180P
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	Sh. Manish Tiwari, FCA	

ITA No.215/KOL/2017
[Assessment Year: 2013-14]

DCIT, Central Circle- 1(4), Kolkata.	vs	M/s. Squosh Entertainment Pvt.Ltd.,(Formerly Kimal Marchants Pvt.Ltd.),1, Vasudeva Building, Ishwar Ganguly Street, Kolkata-700026. PAN-AADCK5908R
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT DR	
Respondent by	Sh.A.K.Tibrewal, FCA	

ITA No.1534/KOL/2017
[Assessment Year: 2013-14]

ACIT, Circle-2(3), Kolkata.	vs	Sumit Agarwal, 97, Tollygunge Ciruclar Road, New Alipore, Kolkata-700053. PAN-ADAPA1564C
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT DR	
Respondent by	Sh.A.K.Tibrewal, FCA	

ITA No.2143/KOL/2017
[Assessment Year: 2009-10]

ACIT, Central Circle- 2(1), Kolkata.	vs	M/s. G Shankar Fashions Pvt.Ltd., 174, 1 st Floor, M.G.Road, Burrabazar, Kolkata-700007. PAN-AACCG1535H
(Appellant)		(Respondent)
Appellant by		Sh. A.Bhattacharya, Addl. CIT DR
Respondent by		Sh.Nirav Sheth, ACA

ITA No.253/KOL/2015
[Assessment Year: 2009-10]

ITO, Ward-43(4), Kolkata.	vs	Premlata Gupta, 5, B.K.Pal Avenue, Kolkata-700005. PAN-ADNPG2386H
(Appellant)		(Respondent)
Appellant by		Sh. A.Bhattacharya, Addl. CIT
Respondent by		None

ITA No.1052/KOL/2016
[Assessment Year: 2011-12]

ACIT, Circle-3, Suri, Birbhum.	vs	Debabrata Chakraborty, Vill.-Shyambati, P.O.- Santiniketan, P.S.Bolpur, Distt.- Birbhum-731235. PAN-ABYPC6896K
(Appellant)		(Respondent)
Appellant by		Sh. A.Bhattacharya, Addl. CIT
Respondent by		None

ITA No.659 & 660/KOL/2017
[Assessment Year: 2012-13 & 2013-14]

ITO, Ward-35(2), Kolkata.	vs	Smt. Jayshree Das, 111, Southern Avenue, Ashoka Apartments, Kolkata-700029. PAN-AFPPD3661N
(Appellant)		(Respondent)
Appellant by		Sh. A.Bhattacharya, Addl. CIT
Respondent by		None

ITA No.1418/KOL/2017
[Assessment Year: 2004-05]

ACIT, Circle-2(1), Kolkata.	vs	M/s. Sema Software India Pvt.ltd., Plot-53, Block-DN, Sector-V, Salt Lake, Kolkata700091. PAN-AADCS5433R
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	None	

ITA No.1904/KOL/2017
[Assessment Year: 2006-07]

ACIT, Circle-5(2), Kolkata.	vs	M/s.The Bisra Stone Lime Co. Ltd., FD-350, Salt lake, Sector-3, Kolkata700069. PAN-AABCT2118C
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	None	

ITA No.1925/KOL/2017
[Assessment Year: 2007-08]

DCIT, Circle-1(1), Kolkata.	vs	M/s. Fugro Geotech Pvt.Ltd., 3A/1, 3 rd Floor, Hastings Chamber, 7C, Kiran Shankar Roy Road, Kolkata700001. PAN-AAACF4381L
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	None	

ITA No.2037/KOL/2017
[Assessment Year: 2013-14]

ITO, Ward-3(1), Bankura.	vs	Chandan Chatterjee, Prop. of Sree Ganesh enterprise, Vidyasagar Pally, Katjuridanga, P.O.-Kenduadihi, Distt.-Bankura. PAN-AGJPC4016D
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	None	

ITA No.1340/KOL/2013
[Assessment Year: 2008-09]

ITO, Ward-2(2), Kolkata.	vs	Sh. Bhupenderjit Singh Ahluwalia, 204, Annapurna, 12A, Lord Sinha Road, Kolkata-700071. PAN-ADBPA6670L
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	None	

ITA No.2216/KOL/2016
[Assessment Year: 2005-06]

DCIT, Circle-1(2), Kolkata.	vs	M/s. The Jute Corporation of India Limited, 15N, Nelie Sengupta Sarani, HUDCO Building, 7 th Floor, Kolkata-700087. PAN-AABCT8820B
(Appellant)		(Respondent)

C.O.No-04/KOL/2017
(In ITA No.2216/KOL/2016)
[Assessment Year: 2005-06]

M/s. The Jute Corporation of India Limited,15N, Nelie Sengupta Sarani, HUDCO Building, 7 th Floor, Kolkata-700087. PAN-AABCT8820B	vs	DCIT, Circle-1(2), Kolkata.
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	None	

ITA No.2184/KOL/2017
[Assessment Year: 2012-13]

DCIT, Circle-14(1), Kolkata.	vs	BIL Infratch Limited, Axis Mall, 2 nd Floor & 6 th Floor, Block-C, AA-1, New Town, Rajarhat, Kolkata-700156. PAN-AAECB2724M
(Appellant)		(Respondent)
Appellant by	Sh. A.Bhattacharya, Addl. CIT	
Respondent by	None	

IT (SS)A No.34 & 35/KOL/2017
[Assessment Year: 2009-10 & 2011-12]

DCIT, Central Circle-2(2), Kolkata Aayakar Bhawan, Poorva, 110, Shantipally, Kolkata-700107.	vs	M/s. Ananya Wood Pvt.Ltd., 67/27, Strand Road, Kolkata-700006. PAN-AAFCA5351G
(Appellant)		(Respondent)

Appellant by	Sh. A.Bhattacharya, Addl. CIT
Respondent by	None

Date of Hearing	30.07.2018
Date of Pronouncement	30.07.2018

ORDER

PER BENCH

It is noted that each of these 22 appeals filed by the Revenue individually involves tax effect of less than Rs.20 Lacs and this position is not disputed even by Ld.DR. The CBDT vide its recent Circular No.3/2018 issued on 11.07.2018 has revised the monetary limit for filing the appeals of the Revenue before the Tribunal to Rs.20 Lacs. As clarified in the said Circular, the revised monetary limit of Rs.20 Lacs for filing the Revenue's appeals before the ITAT would apply to the appeals already filed by the Revenue which are pending before the Tribunal and the same are liable to be dismissed as withdrawn/not pressed. We accordingly treat these appeals of the Revenue involving the tax effect of less than Rs.20 Lacs as withdrawn/not pressed keeping in view the Circular No.3/2018 (supra) issued by CBDT and dismiss the same.

2. As a result of dismissal of the Revenue's appeal on account of low tax effect, the corresponding 02 cross-objections filed by the assessee have become infructuous and the same are also liable to be dismissed accordingly.

3. In the result, all the 22 appeals of the Revenue and 02 cross-objections filed by the assessee are dismissed.

Order pronounced in the open court on 30.07.2018.

**Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER**

**Sd/-
(P.M.JAGTAP)
ACCOUNTANT MEMBER**

Date:-30.07.2018

Amit Kumar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT-Kolkata Bench

Sr.P.S./H.O.O
ITAT, KOLKATA