

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

(Before Sri J. Sudhakar Reddy, Accountant Member)

ITA No. 418/Kol/2017
Assessment Year: 2010-11

Deputy Commissioner of Income Tax, Circle-1(1), Kolkata.....Appellant

Vs.

M/s. AI Champdany Industries Ltd.....Respondent
25, Princep Street
Kolkata - 700 072
[PAN: AACCA 4860 D]

Appearances by:

Shri Brijesh Kumar Singh Advocate, appeared on behalf of the assessee.
Shri Provas Roy, Addl. CIT, D/R. appearing on behalf of the Revenue.

ITA No. 604/Kol/2017
Assessment Year: 2013-14

Assistant Commissioner of Income Tax, Circle-1(1), Kolkata.....Appellant

Vs.

Shri Himadri Mallick.....Respondent
114/3, Rajan Mukherjee Lane
Kolkata - 700 038
[PAN: ASMPM 1867 B]

Appearances by:

Shri Navin Jain A.R, appeared on behalf of the assessee.
Shri Provas Roy, Addl. CIT, D/R. appearing on behalf of the Revenue.

ITA No. 607/Kol/2018
Assessment Year: 2012-13

Joint Commissioner of Income Tax (OSD), Circle-13(1), Kolkata.....Appellant

Vs.

M/s. Akar Estate & Finance Pvt. Ltd.....Respondent
Furutre Group Zonal Office
4th Floor
Home Town Building
Rajarhat
Kolkata - 700 156
[PAN: AACCA 2415 Q]

Appearances by:

Shri Nirav Seth, ACA, appeared on behalf of the assessee.
Shri Provas Roy, Addl. CIT, D/R. appearing on behalf of the Revenue.

ITA No. 2011/Kol/2017
Assessment Year: 2013-14
&
C.O. No. 121/Kol/2017
Assessment Year: 2013-14

Income Tax Officer, Ward-36(2), Kolkata.....Appellant

Vs.

M/s. Sureka Enterprises.....Respondent
2nd Floor
19, Pollock Street
Kolkata - 700 001
[PAN : AAMFS 2489 P]

ITA No. 2012/Kol/2017
Assessment Year: 2013-14
&
C.O. No. 122/Kol/2017
Assessment Year: 2013-14

Income Tax Officer, Ward-36(2), Kolkata.....Appellant

Vs.

M/s. Sureka Engineering Industries.....Respondent
2nd Floor
19, Pollock Street
Kolkata - 700 001
[PAN : AAMFS 0830 L]

Appearances by:

Shri Amit Agarwal, Advocate, appeared on behalf of the assessee.

Shri Provas Roy, Addl. CIT, D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : July 30th, 2018

Date of pronouncing the order : July 30th, 2018

ORDER

Per J. Sudhakar Reddy, AM :-

In all these revenue appeals, the undisputed fact is that the tax effect does not exceed the monetary limit of Rs.20,00,000/-, fixed by the *CBDT Circular No.3/2018, F. NO. 279/Misc. 142/2007-ITJ (Pt), dt. 11th July, 2018.*

As mandated by this above referred Circular No. 3/2018, all these appeals are dismissed as withdrawn.

The Cross Objections in **C.O. No. 121/Kol/2017 & C.O. No. 122/Kol/2017**, are in support of the revenue appeals and are dismissed as such.

In the result, all these appeals of the revenue as well as the Cross objections are dismissed.

Kolkata, the 30th day of July, 2018.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 30.07.2018
{SC SPS}

Copy of the order forwarded to:

1. Deputy Commissioner of Income Tax, Circle-1(1), Kolkata

***M/s. AI Champdany Industries Ltd
25, Princep Street
Kolkata - 700 072***

Assistant Commissioner of Income Tax, Circle-1(1), Kolkata

***Shri Himadri Mallick
114/3, Rajan Mukherjee Lane
Kolkata - 700 038***

Joint Commissioner of Income Tax (OSD), Circle-13(1), Kolkata

***M/s. Akar Estate & Finance Pvt.
Furutre Group Zonal Office
4th Floor
Home Town Building
Rajarhat
Kolkata - 700 156***

Income Tax Officer, Ward-36(2), Kolkata

***M/s. Sureka Enterprises
2nd Floor
19, Pollock Street
Kolkata - 700 001***

Income Tax Officer, Ward-36(2), Kolkata

***M/s. Sureka Engineering Indust
2nd Floor
19, Pollock Street
Kolkata - 700 001***

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