

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

(Before Sri J. Sudhakar Reddy, Accountant Member)

ITA No. 2269/Kol/2017
Assessment Year: 2014-15

Assistant Commissioner of Income Tax, Circle-2(4) Kolkata..... Appellant

M/s. Rosewood Commonsales Pvt. Ltd.....Respondent
8, Camac Street

6th Floor

Kolkata - 700 017

[PAN : AAECR 3861 P]

Appearances by:

Shri Manish Tiwari, FCA, appeared on behalf of the assessee.

Shri S.M. Das, Addl. CIT, Sr. D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : July 18th, 2018

Date of pronouncing the order : September 4th, 2018

ORDER

Per J. Sudhakar Reddy, AM :-

In this appeal of the revenue, the undisputed fact is that the tax effect does not exceed the monetary limit of Rs.20,00,000/-, as 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As mandated by this above referred Circular No. 3/2018, this appeal of the revenue is dismissed as withdrawn.

In the result, appeal of the revenue is dismissed.

Kolkata, the 4th day of September, 2018.

Sd/-

[J. Sudhakar Reddy]

Accountant Member

Dated : 04.09.2018

{SC SPS}

Copy of the order forwarded to:

**1. M/s. Rosewood Commonsales Pvt. Ltd
8, Camac Street
6th Floor
Kolkata – 700 017**

2. Assistant Commissioner of Income Tax, Circle-2(4) Kolkata

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