

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH (A), KOLKATA
[Before Shri P.M. Jagtap, AM & Shri A.T. Varkey, JM]**

I.T.A. No. 373/Kol/2016
Assessment Year: 2008-09

ACIT Circle 39, Midnapore.....Appellant
Sahoo Bhawan, Kshudiram Nagar,
Pachim Medinipur - 721 101.

Shri Suresh Chandra Pradhan.....Respondent
CI-68, IIT Campus, Kharagpur,
Paschim Medinipur - 721 302.
[PAN: ALWPP 3245 R]

I.T.A. No. 1696/Kol/2018
Assessment Year: 2008-09

Shri Suresh Chandra Pradhan.....Appellant
CI-68, IIT Campus, Kharagpur,
Paschim Medinipur - 721 302.
[PAN: ALWPP 3245 R]

ACIT Circle 2, Midnapore.....Respondent,
Sahoo Bhawan, Kshudiram Nagar,
Pachim Medinipur - 721 101.

Appearances by:

Shri Kapil Mondal, JCIT, Sr. DR appearing on behalf of the Revenue.
Shri S.L. Kochar & Shri Anil Kochar, Advocate appearing on behalf of the Assessee.

Date of concluding the hearing : September 10, 2018

Date of pronouncing the order : September 10, 2018

ORDER

Per P.M. Jagtap, AM

These two appeals, one filed by the revenue being ITA No. 373/K/2016 and the other filed by the assessee being ITA No. 1696/K/2018 are cross appeals which are directed against the order of Ld. CIT(A) - 11, Kolkata dated 22.12.2015.

2. As pointed out by Ld. Counsel for the assessee, the tax effect involved in this appeal of the Revenue is less than the revised monetary limit of Rs.20 Lacs fixed by the CBDT for filing the

Revenue's appeals before the Tribunal. 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 or filing the Revenue's appeals before the ITAT would apply also 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appeals already filed by the Revenue which are pending before the Tribunal and the same are liable to be dismissed as withdrawn/not pressed. We accordingly treat this appeal of the Revenue involving the tax effect of less than Rs.20 Lacs as withdrawn/not pressed keeping in view the Circular No.3/2018 (supra) issued by CBDT and dismiss the same.

3. As regards the assessee's appeal, it is noted that there is an inordinate delay of 892 days on the part of the assessee in filing the said appeal. As submitted by the learned counsel for the assessee, the solitary issue raised therein however has become infructuous as a result the dismissal of the revenue's appeal on account of low tax effect. We accordingly treat the appeal filed by the assessee as infructuous and dismiss the same.

4. In the result, the appeal of the revenue as well as that of the assessee are dismissed.

Order Pronounced in the Open Court on 10th September, 2018.

Sd/-
(A.T. Varkey)
JUDICIAL MEMBER

Sd/-
(P.M. Jagtap)
ACCOUNTANT MEMBER

Dated: 10/09/2018
Biswajit, Sr. PS

Copy of order forwarded to:

1. Suresh Chandra Pradhan, CI-68, IIT Campus, Kharagpur, Paschim Medinipur – 721 302.
2. ACIT, Circle 39 / ACIT, Circle 2, Sahoo Bhawan, Kshudiram Nagar, Paschim Medinipur – 721 101.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

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