

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

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.2444/KOL/2017
[Assessment Year: 2003-04]**

DCIT, Circle-5(1), P-7, Chowringhee Square, Kolkata-700069.	vs	M/s. Somany Ceramics Ltd., 2, Red Cross Place, Kolkata-700001. PAN-AAECS0763K
(Appellant)		(Respondent)
Appellant by	Sh.M.K.Biswas, Addl. CIT	
Respondent by	Sh.P.K.Sanghai, FCA	
Date of Hearing	06.09.2018	
Date of Pronouncement	06.09.2018	

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the Revenue against the order dated 02.06.2017 passed by CIT(A)-2, Kolkata for AY 2003-04.

2. In the relevant appeal, 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.0279/Misc.142/2007-ITJ(Pt), dated 11th July, 2018.

3. As mandated by this above referred Circular No.3/2018, the appeal of the Revenue is dismissed as withdrawn.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 06.09.2018.

**Sd/-
(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

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

Date:- 06.09.2018
Amit Kumar

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1. Appellant- DCIT, Circle-5(1), P-7, Chowringhee Square, Kolkata-700069.
2. Respondent- M/s. Somany Ceramics Ltd., 2, Red Cross Place, Kolkata-700001.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

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