

**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.12/KOL/2018  
[Assessment Year: 2011-12]**

ITO, Ward-15(1), Aayakar Bhawan, Poorva, 110, Shanti Pally, Kolkata-700107.	<b>vs</b>	M/s. Manish Company Ltd., 130, Cotton Street, Kolkata-700007. PAN-AABCM8092J
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Appellant by</b>	Sh. C.J.Singh, Sr.DR
<b>Respondent by</b>	Sh. D.S.Damle, Ld.AR
<b>Date of Hearing</b>	26.11.2018
<b>Date of Pronouncement</b>	26.11.2018

**ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

This appeal filed by the Revenue against the order dated 27.10.2017 passed by CIT(A)-3, Kolkata for AY 2011-12.

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 11<sup>th</sup> 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 As mandated by this above referred Circular No.3/2018, the appeal of the Revenue is dismissed as withdrawn.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 26.11.2018.**

**Sd/-**

**(J.SUDHAKAR REDDY)  
ACCOUNTANT MEMBER**

**Sd/-**

**(S.S.VISWANETHRA RAVI)  
JUDICIAL MEMBER**

*Date:- 26.11.2018*

*\*Amit Kumar\**

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1. Appellant- ITO, Ward-15(1), Aayakar Bhawan, Poorva, 110, Shanti Pally, Kolkata-700107.
2. Respondent- M/s. Manish Company Ltd., 130, Cotton Street, Kolkata-700007.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

AR/H.O.O  
ITAT, KOLKATA