

आयकर अपीलिय अधीकरण, न्यायपीठ – “C” कोलकाता,
*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “C” KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and
Shri, M. Balaganesh, Accountant Member

**ITA No.1480/Kol/2018 &
C.O No.92/Kol/2018**
(a/o ITA No.1480/Kol/2018)
Assessment Year :2010-11

ITO Ward-45(2) 3, Govt. Place (West), Gr. Floor, Kolkata- 700001	V/s.	Sekhar Barman 1/D Barman Street, Jorasanko, Kolkata- 700007 [PAN No. ADJPB 3391 F]
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent प्रतयाक्षेपक/ Co-objector

अपीलार्थी की ओर से/By Appellant	Shri Saurabh Kumar, Addl. CIT-SR-DR
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Sinha, Advocate
सुनवाई की तारीख/Date of Hearing	12-11-2018
घोषणा की तारीख/Date of Pronouncement	30-11-2018

आदेश /ORDER

PER S.S.Godara, Judicial Member:-

This Revenue's appeal and assessee's cross objection for assessment year 2010-11 arise from Commissioner of Income Tax (Appeals)-13 Kolkata's order dated 20.04.2018, passed in case No.183/CIT(A)-13/W-45(2)/Kol/2015-16, in proceedings u/s. 147 of the Income Tax Act, 1961; in short 'the Act'.

2. We notice at the outset that the Revenue's grounds are very much clear in its grounds that net tax effect involved in the instant appeal is only ₹11.24 lac. The same is therefore found to be less than ₹ 20 lac as prescribed in the CBDT's latest Circular No. 3/2018 dated 11.07.2018. We dismiss the Revenue's instant appeal ITA No.1480/Kol/2018 for low tax effect therefore.

3. The assessee's cross objection No.92/Kol/2018 does not raise any specific issue. Learned counsel is very fair in not pressing in the same during the course of hearing. This cross objection No.92/Kol/2018 is dismissed as infructuous therefore.

4. This Revenue's appeal ITA No.1480/Kol/2018 is dismissed and assessee's cross objection is dismissed as infructuous.

Order pronounced in the open court 30/11/2018

Sd/-

(लेखा सदस्य)

(M.Balaganesh)

(Accountant Member)

Kolkata,

*Dkp, Sr.P.S

दिनांक:- 30/11/2018 कोलकाता ।

Sd/-

(न्यायिक सदस्य)

(S.S.Godara)

(Judicial Member)

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-ITO Ward-45(2), 3, Govt. Place (West), Gr.FI. Kolkata-001
2. प्रत्यर्थी/Respondent- Sekhar Barman, 1/D Barman St, Jorasanko, Kolkata-007
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।