

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

[Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara, Judicial Member]

**I.T.A. No. 357/Kol/2016
Assessment Year: 2008-09**

Income Tax Officer, Wd-30(2), Kolkata.....Appellant

M/s. M.B. Associates.....Respondent

***C/o Ashok Chatterjee
Mukharjee Sanyal Samanta & Co
37/1 Purna Das Road
Triangular Park
Kolkata - 700 029
[PAN : AANFM 4115 D]***

Appearances by:

*Shri V.N. Dutta, Advocate, appeared on behalf of the assessee.
Shri Robin Choudhury, Sr. D/R, appearing on behalf of the Revenue.*

Date of concluding the hearing : December 17th, 2018

Date of pronouncing the order : January 16th, 2019

O R D E R

Per J. Sudhakar Reddy :-

The undisputed fact in this appeal 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. 279/Misc. 142/2007-ITJ (Pt), dt. 11th July, 2018.*

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

2. In the result, appeal of the revenue is dismissed.

Kolkata, the 16th day of January, 2019.

**Sd/-
[S.S. Godara]
Judicial Member**

**Sd/-
[J. Sudhakar Reddy]
Accountant Member**

Dated : 16.01.2019
{SC SPS}

*Copy of the order forwarded to:
1. M/s. M.B. Associates*

*C/o Ashok Chatterjee
Mukharjee Sanyal Samanta & Co
37/1 Purna Das Road
Triangular Park
Kolkata - 700 029*

2. Income Tax Officer, Wd-30(2), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches