

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

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

**ITA No.2207/KOL/2017
(ASSESSMENT YEAR-2013-14)**

ITO, Ward-40(1), Kolkata.	vs	Sri Kalidas Saha, Korar Bagan, Bangoan, North 24 Pgs.-743235. PAN-ALGPS1763B
(Appellant)		(Respondent)
Appellant by		Sh.Somnath Ghosh, Advocate
Respondent by		Sh. Robin Choudhury, Addl.CIT Sr.DR
Date of Hearing		13.02.2019
Date of Pronouncement		13.02.2019

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the Revenue against the order dated 31.07.2017 passed by CIT(A)-12, Kolkata for AY 2013-14.

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 As mandated by this above referred Circular No.3/2018, the appeal of the Revenue is dismissed as withdrawn.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 13.02.2019.

Sd/-

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

Sd/-

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

Date:- 13.02.2019

Amit Kumar

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1. Appellant- ITO, Ward-40(1), Kolkata.
2. Respondent- Sri Kalidas Saha, Korar Bagan, Bangoan, North 24 Pgs.-
743235.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

By order

AR/H.O.O
ITAT, KOLKATA