

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH (D), KOLKATA
[Before Shri P.M. Jagtap, Vice President & Shri S.S. Viswanethra Ravi, JM]**

I.T.A. No. 1578/Kol/2018
Assessment Year: 2016-17

ACIT, CC - 4(2) Kolkata.....Appellant
Aayakar Bhawan Poorva,
110, Shanti Pally,
Kolkata - 700 107.

M/s. Bhadreswar Rice Mill.....Respondent
Paraj, Burdwan,
West Bengal - 713 102.
[PAN: AAGFB 2714 A]

Appearances by:

Shri Radhey Shyam, CIT, DR appearing on behalf of the Revenue.

None appearing on behalf of the Assessee.

Date of concluding the hearing : March 06, 2019

Date of pronouncing the order : March 06, 2019

ORDER

Per P.M. Jagtap, Vice President

This appeal is preferred by the revenue against the order of Ld. CIT(A) - 21, Kolkata dated 28.05.2018 and the solitary issue involved therein relates to the deletion by the Ld. CIT(A) of the disallowance of Rs. 70,190/- made by the AO on account of belated payment of employees contribution to provident fund after the due dates as prescribed in the Provident Fund Act but before the due date of filing the return of income for the year under consideration.

2. At the time of hearing fixed in this case today, none has appeared on behalf of the assessee respondent. The learned DR has fairly and frankly admitted that the solitary issue involved in this appeal of the assessee is squarely covered in favour of the assessee inter alia by the decision of Hon'ble Kolkata High Court in the case of

CIT vs Vijay Shree Ltd. ITAT No. 245 of 2011, G.A. No. 2607 of 2011, Judgement dated 6th September, 2011 and the impugned order of the Ld. CIT(A) giving relief to the assessee on this issue deserves to be upheld by following the said decision of the Hon'ble Jurisdictional High Court. It is also observed that the tax effect involved in this appeal of the revenue is less than the monetary limit of Rs. 20 lakhs prescribed by the CBDT for filing the appeal of the department before the Tribunal as per Circular No. 3/2018 dated 11th July, 2018 and this appeal of the revenue is liable to be dismissed even on the ground of low tax effect.

3. In the result, the appeal of the revenue are dismissed.

Order Pronounced in the Open Court on 6th March, 2019.

Sd/-
 (S.S. Viswanethra Ravi)
 JUDICIAL MEMBER

Sd/-
 (P.M. Jagtap)
 VICE PRESIDENT

Dated: 06/03/2019

Biswajit, Sr. PS

Copy of order forwarded to:

1. M/s. Bhadreswar Rice Mill, Paraj, Burdwan, West Bengal – 713 102.
2. ACIT, CC – 4(2), Aayakar Bhawan Poorva, 110, Shanti Pally, Kolkata – 700 107.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar / H.O.O.
 ITAT, Kolkata