

**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. Nos. 1575 & 1576/Kol/2018**

Assessment Years: 2015-16 & 2016-17

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

**M/s. Bhadreswar Agro Udyog Private Limited.....Respondent**  
**Tejganj, Nutanganj, G.T. Road,**  
**Bye Pass, Burdwan,**  
**West Bengal - 713 102.**  
**[PAN: AAFCB 0737 P]**

**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**

These two appeals are preferred by the revenue against two separate orders passed by the Ld. CIT(A) - 21, Kolkata dated 28.05.2018 for A.Y. 2015-16 and 2016-17 and since the issue involved therein is common, the same have been heard together and are being disposed of by a single consolidated order.

2. The solitary common issue involved in both these appeals of the revenue relates to the deletion by the Ld. CIT(A) of the additions of Rs. 911/- and Rs. 14,762/- on account of disallowance of belated payment of employees contribution towards PF/ESI after the due

dates prescribed in the relevant Acts but before the due dates of filing of the returns of income for the years under consideration.

3. 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 common issue involved in these appeals 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 6<sup>th</sup> September, 2011 and the impugned orders of the Ld. CIT(A) giving relief to the assessee on this issue deserve 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 these appeals 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 11<sup>th</sup> July, 2018 and these appeals of the revenue are liable to be dismissed even on the ground of low tax effect.

**4. In the result, both the appeals of the revenue are dismissed.**

Order Pronounced in the Open Court on 6<sup>th</sup> 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 Agro Udyog Private Limited, Tejganj, Nutanganj, G.T. Road, Bye Pass, 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