

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

**Before Shri P.M. Jagtap, Vice-President (KZ)
and Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 2226/KOL/2017
Assessment Year: 2013-2014**

***Income Tax Officer,.....Appellant
Ward-15(1), Kolkata,
Aayakar Bhawan Poorva, 1st Floor,
110, Shanti Pally, Kolkata-700 107***

-Vs.-

***M/s. Cordlife Science Pvt. Limited,.....Respondent
Dag No. 216, P.L. Deuty Road,
Bishnupur, 24-Parganas (South),
West Bengal-743 503
[PAN: AACCC 7687 A]***

Appearances by:

*Shri Christopher Jerome Singh, JCIT, Sr. D.R., for the Appellant
None, for the Respondent*

Date of concluding the hearing : March 11, 2019

Date of pronouncing the order : March 11, 2019

O R D E R

Per Shri P.M. Jagtap, Vice-President (KZ):-

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals)-5, Kolkata dated 31.08.2017.

2. At the time of hearing fixing in this case today, none has appeared on behalf of the assessee. The Id. D.R., however, has pointed out from the grounds raised by the Revenue in this appeal that the tax effect involved in this appeal is less than the monetary limit of Rs.20 lakhs fixed by the CBDT vide Circular No. 3/2018 dated 11.07.2018 for filing the appeal before the Tribunal. Since the said Circular issued by the CBDT is made applicable to

all the pending appeals also, we treat this appeal of the Revenue as not maintainable on account of low tax effect and dismiss the same.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on March 11, 2019.

Sd/-
(S.S. Viswanethra Ravi)
Judicial Member

Sd/-
(P.M. Jagtap)
Vice-President (KZ)

Kolkata, the 11th day of March, 2019

- Copies to :*
- (1) ***Income Tax Officer,
Ward-15(1), Kolkata,
Aayakar Bhawan Poorva, 1st Floor,
110, Shanti Pally, Kolkata-700 107***
 - (2) ***M/s. Cordlife Science Pvt. Limited,
Dag No. 216, P.L. Deuty Road,
Bishnupur, 24-Parganas (South),
West Bengal-743 503***
 - (3) ***Commissioner of Income Tax (Appeals)-5, Kolkata,***
 - (4) ***Commissioner of Income Tax- ,***
 - (5) ***The Departmental Representative***
 - (6) ***Guard File***

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.