

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA

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

I.T.A. No. 1701/Kol/2017

Assessment Year: 2007-08

Income Tax Officer, Ward-27(1), Haldia.....Appellant

New Barh Jewellers.....Respondent

Apanika Market Complex

Chaitanyapur

Sutahata- 721 635

[PAN : AACFM 2915 P]

I.T.A. No. 1703/Kol/2017

Assessment Year: 2006-07

I.T.A. No. 1704/Kol/2017

Assessment Year: 2007-08

I.T.A. No. 1705/Kol/2017

Assessment Year: 2008-09

I.T.A. No. 1706/Kol/2017

Assessment Year: 2009-10

Income Tax Officer, Ward-27(1), Haldia.....Appellant

Pranab Kumar Barh.....Respondent

Garkamalpur, Mahisadal

Dist- Purba Medinipur

WB-721 602

[PAN : ADFPB 4448 K]

I.T.A. No. 1707/Kol/2017

Assessment Year: 2005-06

I.T.A. No. 1708/Kol/2017

Assessment Year: 2006-07

I.T.A. No. 1709/Kol/2017

Assessment Year: 2007-08

I.T.A. No. 1710/Kol/2017

Assessment Year: 2009-10

Income Tax Officer, Ward-27(1), Haldia.....Appellant

M/s. Dinanath Ornament Stores.....Respondent

Garkamalpur, Mahisadal

Dist- Purba Medinipur

WB-721 602

[PAN : AABFD 9969 G]

I.T.A. No. 1696/Kol/2017

Assessment Year: 2005-06

I.T.A. No. 1697/Kol/2017

Assessment Year: 2006-07

I.T.A. No. 1698/Kol/2017

Assessment Year: 2007-08

I.T.A. No. 1699/Kol/2017

Assessment Year: 2008-09

Income Tax Officer, Ward-27(1), Haldia.....Appellant

Pranab Kumar Barh.....Respondent

Garkamalpur, Mahisadal

Dist- Purba Medinipur

WB-721 602

[PAN : ADCPB 6079 K]

I.T.A. No. 1711/Kol/2017

Assessment Year: 2007-08

I.T.A. No. 1712/Kol/2017

Assessment Year: 2009-10

Income Tax Officer, Ward-27(1), Haldia.....Appellant

Barh Jewellers.....Respondent

Durgachak Commercial Complex

Dist- Purba Medinipur

WB - 721 602

[PAN : AAHFB 9722 H]

Appearances by:

Shri Miraj D. Shah, A/R, appeared on behalf of the assessee.

Shri C.J. Singh, JCIT Sr. D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : March 20th, 2019

Date of pronouncing the order : March , 2019

O R D E R

Per J. Sudhakar Reddy :-

At the outset we find that there is a delay of 35 days in filing of these appeals. After perusing the petition for condonation, we are convinced that the department was prevented by sufficient cause from filing the appeals on time. Hence the delay is condoned and the appeals are admitted.

2. The undisputed fact in all these appeals 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, these appeals of the revenue are dismissed.

2. In the result, these appeals of the revenue are dismissed.

Kolkata, the 20th day of March, 2019.

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

Sd/-
[J. Sudhakar Reddy]
 Accountant Member

Dated : 20.03.2019
 {SC SPS}

Copy of the order forwarded to:

1. New Barh Jewellers
Apanika Market Complex
Chaitanyapur
Sutahata- 721 635

2. Pranab Kumar Barh

Garkamalpur, Mahisadal
Dist- Purba Medinipur
WB-721 602

3. M/s. Dinanath Ornament Stores

Garkamalpur, Mahisadal
Dist- Purba Medinipur
WB-721 602

4. Barh Jewellers

Durgachak Commercial Complex
Dist- Purba Medinipur
WB - 721 602

5. Income Tax Officer, Ward-27(1), Haldia

6. CIT(A)-
7. CIT- ,
8. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches