

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

Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, Judicial Member

I.T.A. No. 1513/Kol/2018  
(Assessment Year: 2013-14)

DCIT, Circle-6(1), Kolkata.....Appellant

Vs.

M/s. Orient Paper & Industries Limited .....Respondent  
[PAN :AAACO 3279 JJ]

**Appearances by:**

*Shri Shankar Halder, Sr. DR, JCIT appearing on behalf of the appellant.  
Shri Asim Choudhury, appearing on behalf of the Respondent.*

Date of concluding the hearing : February 28<sup>th</sup>, 2019  
Date of pronouncing the order : March 20<sup>th</sup>, 2019

**ORDER**

**Per J. Sudhakar Reddy :-**

The undisputed fact in this appeal 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. 11<sup>th</sup> July, 2018.*

As mandated by this above referred Circular No. 3/2018, the appeal of the revenue is dismissed.

2. In the result, appeal of the revenue is dismissed.

***Kolkata, the 20<sup>th</sup> March, 2019.***

Sd/-  
[S.S. Viswanethra Ravi]  
Judicial Member

Sd/-  
[J. Sudhakar Reddy]  
Accountant Member

Dated : 20.03.2019  
(RS, Sr. PS)

*Copy of the order forwarded to:*

1. DCIT, Circle-6(1), Kol.
2. M/s Orient Paper & Industries Ltd., 9/1, R.N. Mukherjee Road, Kol-1.
3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches