

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

I.T.A. No. 1454/Kol/2018
Assessment Year: 2014-15

ACIT, Circle 45, Kolkata.....Appellant
3, Govt. Place, Ground Floor,
Kolkata – 700 001.

Shri Rajeev Dhanuka.....Respondent
74/1, Narkeldanga Main Road,
Kolkata – 700 054.
[PAN: AADHR 3455 B]

Appearances by:

Shri C.J. Singh, JCIT, Sr. DR appearing on behalf of the Revenue.

Shri Subash Agarwal, Advocate appearing on behalf of the Assessee.

Date of concluding the hearing : March 25, 2019

Date of pronouncing the order : March 25, 2019

ORDER

Per P.M. Jagtap, Vice President

This appeal is preferred by the revenue against the order of Ld. CIT(A) – 13, Kolkata dated 23.04.2018.

2. As pointed out by the leaned counsel for the assessee at the outset the tax effect involved in this appeal of the Revenue is less than the monetary limit of Rs. 20 lakhs prescribed by the CBDT vide Circular No. 3/2018 dated 11.07.2018 for filing the appeal of the Revenue before the Tribunal and this position clearly evident from the grounds raised by the Revenue in this appeal is not disputed even by the learned DR. 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 25th March, 2019.

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

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

Dated: 25/03/2019

Biswajit, Sr. PS

Copy of order forwarded to:

1. Shri Rajeev Dhanuka, 74/1, Narkeldanga Main Road, Kolkata – 700 054.
2. ACIT, Circle -45, 3, Govt. Place, Ground Floor, Kolkata – 700 001.
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