

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

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

**I.T.A. Nos. 1612/KOL/2018  
Assessment Year: 2013-2014**

***Deputy Commissioner of Income Tax,.....Appellant  
Central Circle-4(1), Kolkata,  
Aayakar Bhawan Poorva,4<sup>th</sup> Floor,  
110, Shanti Pally, Kolkata-700 107***

**-Vs.-**

***M/s. Mittal Polypacks Pvt. Limited,.....Respondent  
14, Bentinck Street,  
Kolkata-700 001  
[PAN: AABCM 6970 H]***

**Appearances by:**

*Shri Radhey Shyam, CIT (D.R.), for the Appellant  
Shri Robin Maheswari, ACA, for the Respondent*

Date of concluding the hearing : April 08, 2019

Date of pronouncing the order : April 08, 2019

**O R D E R**

**Per Shri P.M. Jagtap, Vice-President (Kolkata Zone):-**

This appeal is preferred by the Revenue against the order passed by the ld. Commissioner of Income Tax (Appeals)-2, Kolkata dated 09.05.2018 on the following grounds:-

- (1) *That on the facts and circumstances of the case, the ld. CIT(A) has erred in law in deleting the disallowance of Rs.5,18,572/- made by the AO u/s 14A read with Rule 8D of I.T. Rule of the I.T. Act, 1962 without considering CBDT's circular No. 5 of 2014 dated 11.02.2014.*
- (2) *That on the facts and circumstances of the case, the ld. CIT(A) has erred in holding that disallowance u/s 14A of the Act cannot be made if no exempted income is either received or receivable during the previous year.*

2. As pointed out by the Id. 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.20,00,000/- fixed by the CBDT vide Circular No. 3/2018 dated 11.07.2018 for filing the appeal before the Tribunal and this position clearly evident from the grounds raised by the Revenue in this appeal is not disputed by the Id. D.R. 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 April 08, 2019.

<b>Sd/-</b> <b>(S.S. Viswanethra Ravi)</b> <b>Judicial Member</b>	<b>Sd/-</b> <b>(P.M. Jagtap)</b> <b>Vice-President (KZ)</b>
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**Kolkata, the 8<sup>th</sup> day of April, 2019**

*Copies to :*

- (1) **Deputy Commissioner of Income Tax,  
Central Circle-4(1), Kolkata,  
Aayakar Bhawan Poorva, 4<sup>th</sup> Floor,  
110, Shanti Pally, Kolkata-700 107**
- (2) **M/s. Mittal Polypacks Pvt. Limited,  
14, Bentinck Street, Kolkata-700 001**
- (3) **Commissioner of Income Tax (Appeals)-2, 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.**