

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH "B", KOLKATA**

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &  
SH.S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.-160/KOL/2018  
(ASSESSMENT YEAR-2013-14)**

DCIT, Central Circle-2(2), Kolkata-700107.	<b>vs</b>	M/s. Enfield Industries Ltd., 9, Vivekananda Road, 4 <sup>th</sup> Floor, Kolkata-700007. PAN-AAACE5389H
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>		Sh. A.K.Singh, CIT DR
<b>Respondent by</b>		None
<b>Date of Hearing</b>		11.04.2019
<b>Date of Pronouncement</b>		30.04.2019

**ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

This appeal filed by the Revenue against the order dated 30.11.2017 passed by CIT(A)-20, Kolkata for AY 2013-14.

2. In the relevant appeal, the undisputed fact 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.0279/Misc.142/2007-ITJ(Pt), dated 11<sup>th</sup> July, 2018.

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 As mandated by this above referred Circular No.3/2018, the appeal of the Revenue is dismissed as withdrawn.

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

**Order pronounced in the open court on 30.04.2019.**

**Sd/-**

**(J.SUDHAKAR REDDY)  
ACCOUNTANT MEMBER**

Date:- 30.04.2019

\*Amit Kumar\*

**Sd/-**

**(S.S.VISWANETHRA RAVI)  
JUDICIAL MEMBER**

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1. Appellant- DCIT, Central Circle-2(2), Kolkata-700107.
2. Respondent- M/s. Enfield Industries Ltd., 9, Vivekananda Road, 4<sup>th</sup> Floor, Kolkata-700007.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

By order

**AR/H.O.O**  
**ITAT, KOLKATA**