

आयकर अपीलीय अधीकरण, न्यायपीठ – “C” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA
 (समक्ष) श्री ए. टी. वर्की, न्यायीक सदस्य एवं डॉ. अर्जुन लाल सैनी, लेखा सदस्य)
 [Before Shri A. T. Varkey, JM & Dr. A. L. Saini, AM]

I.T.A. No. 944/Kol/2017
Assessment Year: 2014-15

Income-tax Officer (IT), Wd-Kolkata	Vs.	M/s. DIC Fine Chemicals Pvt. Ltd. (PAN: AACCD6812G)
Appellant		Respondent
Date of Hearing	26.09.2019	
Date of Pronouncement	16 .10.2019	
For the Appellant	Dr. P. K. Srihari, CIT, DR	
For the Respondent	Shri Akkal Dudhwewala, FCA	

ORDER

Per Shri A.T.Varkey, JM

This appeal preferred by the revenue is against the order of the Ld. CIT(A)-22, Kolkata dated 23.02.2017 for AY 2014-15.

2. At the outset itself, the Ld. Counsel for the assessee Shri Akkal Dudhwewala, FCA pointed out that this is a revenue appeal and the tax effect involved in this appeal of revenue is Rs.48,25,498/- which is less than Rs. 50 lacs, therefore, the revenue should either withdraw the appeal or it should be dismissed as withdrawn and cited the CBDT circular No. 17/2019 dated 08.08.2019. Therefore, we taking note that the tax effect involved in this appeal of the revenue is less than Rs.50 lacs, we treat the revenue appeal to fall in the ken of CBDT circular (supra) and so we dismiss it as withdrawn. However, the revenue is at liberty to prefer Misc. Application to recall this order provided it falls under any of the exception clauses cited in the CBDT Circular (supra).

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

Order is pronounced in the open court on 16 October, 2019.

Sd/-
 (Dr. A. L. Saini)
 Accountant Member

Sd/-
 (Aby. T. Varkey)
 Judicial Member

Dated : 16 October, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – ITO(IT), Ward-Kolkata, Kolkata.
2. Respondent – M/s. DIC Fine Chemicals Pvt. Ltd., Transport Depot Road, Kolkata-700088
3. CIT(A)-22, Kolkata. (sent through e-mail)
4. CIT , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar