

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

**Before Shri P.M. Jagtap, Vice-President
and Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 1414/KOL/2018
Assessment Year: 2009-2010**

**M/s. Lime Light Goods (P) Limited,.....Appellant
23A, N.S. Road, Kolkata-700 001
[PAN: AABCL1990L]**

-Vs.-

**Income Tax Officer,.....Respondent
Ward-6(2), Kolkata,
Aayakar Bhawan, P-7, Chowringhee Square,
Kolkata-700069**

Appearances by:

N o n e, for the Appellant

Dr. A.K. Nayak, CIT (D.R.), for the Respondent

Date of concluding the hearing : November 28, 2019

Date of pronouncing the order : November 28, 2019

O R D E R

Per Shri P.M. Jagtap, Vice-President:-

This appeal filed by the assessee is directed against the order of Id. Principal Commissioner of Income Tax, Kolkata-4, Kolkata dated 15.03.2018 passed under section 264 of the Income Tax Act, 1961.

2. At the time of hearing fixed in this case today, none has appeared on behalf of the assessee. However, as rightly submitted by the Id. D.R., the order passed by the Id. Principal CIT under section 264 of the Act is not appealable before the Tribunal in terms of section 253 of the Income

Tax Act, 1961. This appeal of the assessee, therefore, is not maintainable and the same is accordingly dismissed at the threshold.

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

Order pronounced in the open Court on November 28, 2019.

**Sd/-
(A.T. Varkey)
Judicial Member**

**Sd/-
(P.M. Jagtap)
Vice-President)**

Kolkata, the 28th day of November, 2019

*Copies to : (1) M/s. Lime Light Goods (P) Limited,
23A, N.S. Road, Kolkata-700 001*

*(2) Income Tax Officer,
Ward-6(2), Kolkata,
Aayakar Bhawan, P-7, Chowringhee Square,
Kolkata-700069*

(3) Pr. Commissioner of Income Tax, Kolkata-4, Kolkata;

(4) The Departmental Representative

(5) Guard File

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.