

**IN THE INCOME TAX APPELLATE TRIBUNAL “A-SMC” BENCH: KOLKATA**  
[Before Shri Satbeer Singh Godara, Hon’ble JM ]

**I.TA No. 2415/Kol/2019 A.Y 2013-14**

I.T.O. Ward 2(4), Siliguri	Vs.	Shri Pawan Kumar Agarwal PAN: ACMPA4949C
Appellant		Respondent

Date of Hearing	27-01-2020
Date of Pronouncement	31..01.2020

For the Appellant	Smt. Ranu Biswas, Addl. CIT, Id. DR
For the Respondent	None appeared

**ORDER**

This assessee’s appeal for assessment year 2013-14 arises against the CIT(A), Siliguri’s order dated 06.08.2019 passed in case no.37/CIT(A)/SLG/2018-19 involving proceedings u/s. 147 r.w.s 144 of the Income-tax Act, 1961 ( in short, ‘Act’).

2. At the outset itself, it is noted that revenue’s appeal is hit by CBDT circular No. 17/2019 dated 05.05.2019 and the tax effect involved in this appeal of revenue is Rs.26,40,685/-(total addition), which is less than Rs. 50 lacs, therefore, the revenue’s appeal is not maintainable in view of cited the CBDT circular No. 17/2019 dated 05.05.2019. Since 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 not maintainable. 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 Pronounced in the Open Court on 31-01-2020

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Dated -01-2020

PP(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant/Revenue: Income Tax Officer, Ward 2(4), Aaykar Bhavan, Paribahan Nagar, Matigara, Siliguri-734010.
2. Respondent/Assessee: Shri Pawan Kumar Agarwal, Above Sagar Hotel, 2<sup>nd</sup> Fl., Bhaktinagar, Thana, Sevoke Road, Siliguri-734001.  
40 Rupchand Mukherjee Lane, Bhowanipur, Kolkata-25.
3. CIT,
4. CIT(A), Kolkata.
5. DR, Kolkata Benches, Kolkata

\*\*PP/SPS True Copy By By Order Assistant Registrar  
ITAT Kolkata