

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA

Before: **Shri P.M. Jagtap, Vice President and
Shri S.S. Viswanethra Ravi, Judicial Member**

I.T.A No. 2468/Kol/2017
(Assessment Year: 2014-15)

ACIT, Circle – 36, Kolkata

Appellant

Vs

Shri Raghvendra Mohta
[PAN:AJTPM 3146 P]

Respondent

For the Revenue : Smt. Ranu Biswas, Addl. CIT
For the Assessee : Shri P.J. Bhide, FCA

Date of hearing : 04.02.2020
Date of pronouncement : 06.02.2020

ORDER

Per S.S. Viswanethra Ravi, JM

In the above appeal, the undisputed fact is that the tax effect is below the monetary limit of Rs.50,00,000/- fixed by the *CBDT vide Circular No.17/2019, F. No. 279/Misc. 142/2007-ITJ(Pt.), dt. 8th August, 2019*. Applying the proposition of law laid down by the Ahmedabad "A" Bench of ITAT in the case of *ITO, Ward-3(2), Ahmedabad vs. Dinesh Madhavlal Patel & Ors in ITA No.1398/Ahd/2004* order dated 14.08.2019, this appeal is dismissed as withdrawn in terms of the Circular issued by the CBDT mentioned hereinabove.

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

Order Pronounced in the Open Court on 06.02.2020.

Sd/-
[P.M Jagtap]
VICE-PRESIDENT

Sd/-
[S.S. Viswanethra Ravi]
JUDICIAL MEMBER

Dated: 06/02/2020
Biswajit, Sr.PS

Copy of order forwarded to:

1. ACIT, Circle – 36, Kolkata.
2. Shri Raghvendra Mohta, Calcutta Stock Exchange, Room No. 4C, 2nd Floor, 7, Lyons Range, Kolkata – 700 001.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar
ITAT, Kolkata