

I.T.A. Nos. 2228 to 2233/KOL/2019 &
C.O. Nos. 49 to 54/KOL/2019 (in ITA Nos. 2228 to 2233/KOL/2019)
Assessment Years: 1999-2000 to 2004-2005
M/s. G.S. Atwal & Co. (Engg.) Pvt. Limited

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

**Before Shri P.M. Jagtap, Vice-President
and Shri Satbeer Singh Godara, Judicial Member**

**I.T.A. Nos. 2228, 2229, 2230, 2231, 2232 & 2233/KOL/2019
Assessment Years: 1999-2000 to 2004-2005**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-11(1), Kolkata,
Aayakar Bhawan, 6th Floor,
P-7, Chowringhee Square, Kolkata-700069***

-Vs.-

***M/s. G.S. Atwal & Co. (Engg.) Pvt. Limited,.....Respondent
Jubilee Park, 4B, Little Russel Street,
Shakespeare Sarani, Kolkata-700071
[PAN:AABCG0816E]***

&

**C.O. Nos. 49, 50, 51, 52, 53 & 54/KOL/2019
(in I.T.A. Nos. 2228, 2229, 2230, 2231, 2232 & 2233/KOL/2019)
Assessment Years: 1999-2000 to 2004-2005**

***M/s. G.S. Atwal & Co. (Engg.) Pvt. Limited,.....Cross Objector
Jubilee Park, 4B, Little Russel Street,
Shakespeare Sarani, Kolkata-700071
[PAN:AABCG0816E]***

-Vs.-

***Deputy Commissioner of Income Tax,.....Respondent
Circle-11(1), Kolkata,
Aayakar Bhawan, 6th Floor,
P-7, Chowringhee Square, Kolkata-700069***

Appearances by:

*Smt. Ranu Biswas, Sr. D.R., for the Revenue
Shri Soumitra Choudhury, Advocate, for the assessee*

Date of concluding the hearing : March 17, 2020

Date of pronouncing the order : March 17, 2020

O R D E R

Per Bench:

These six appeals are preferred by the Revenue against a common order of ld. Commissioner of Income Tax (Appeals)-20, Kolkata dated 4th July, 2019 for assessment years 1999-2000 to 2004-05 and the same are

being disposed of by a single consolidated order along with the Cross Objections filed by the assessee being C.O. Nos. 49 to 54/KOL/2019.

2. As pointed out by the Id. Counsel for the assessee, at the outset, the tax effect involved in each of six appeals is less than the monetary limit of Rs.50,00,000/- fixed by the C.B.D.T. vide Circular No. 17/2019 dated 8th August, 2019 for filing the appeal by the Revenue before the Tribunal and this position clearly evident from the record is not disputed even by the Id. D.R. As clarified by the CBDT in the said Circular, the revised monetary limit of Rs.50,00,000/- for filing the appeal by the Revenue before the Tribunal is applicable even to the pending appeals and such appeals are liable to be dismissed as withdrawn or not pressed. We accordingly treat all these six appeals of the Revenue as withdrawn/not pressed and dismiss the same on account of low tax effect.

3. As a result of the dismissal of the corresponding appeals of the Revenue on account of low tax effect, the Cross Objections filed by the assessee being C.O. Nos. 49 to 54/KOL/2019 have become infructuous as agreed even by the Id. Counsel for the assessee and the same are also liable to be dismissed.

4. In the result, all the appeals of the Revenue as well as the Cross Objections of the assessee are dismissed.

Order pronounced in the open Court on March 17, 2020.

Sd/-
(Satbeer Singh Godara)
Judicial Member

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

Kolkata, the 17th day of March, 2020

*Copies to : (1) Deputy Commissioner of Income Tax,
Circle-11(1), Kolkata,
Aayakar Bhawan, 6th Floor,
P-7, Chowringhee Square, Kolkata-700069*

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- (2) ***M/s. G.S. Atwal & Co. (Engg.) Pvt. Limited,
Jubilee Park, 4B, Little Russel Street,
Shakespeare Sarani, Kolkata-700071***
- (3) *Commissioner of Income Tax (Appeals)-20, Kolkata,*
- (4) *Commissioner of Income Tax ,*
- (5) *The Departmental Representative*
- (6) *Guard File*

By order

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

Laha/Sr. P.S.