

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA 'A' BENCH, KOLKATA  
(Virtual Court Hearing)**

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

**I.T.A. No. 1511/KOL/2019  
Assessment Year: 2013-2014**

***Income Tax Officer (International Taxation),.....Appellant  
Ward-Kolkata, Kolkata,  
Aayakar Bhawan Poorva, 2<sup>nd</sup> Floor,  
110, Shanti Pally, Kolkata-700107***

**-Vs.-**

***M/s. Utsav Fashion Pvt. Limited,.....Respondent  
D.N. 51, Merlin Infinite, Room No. 1211-1213, 12<sup>th</sup> Floor,  
Sector-5, Salt Lake City, Kolkata-700091  
[PAN:AABCU0072E]***

**Appearances by:**

*Shri Ram Bilash Meena, CIT, D.R., for the Appellant  
Shri Arihant Jain, A.R., for the Respondent*

Date of concluding the hearing : August 04, 2020  
Date of pronouncing the order : August 04, 2020

**O R D E R**

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

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals)-22, Kolkata dated 29<sup>th</sup> March, 2019 passed for the assessment year 2013-14.

2. At the time of hearing before the Tribunal, the Id. Counsel for the assessee has contended that the tax effect involved in this appeal of the Revenue is less than the monetary limit of Rs.50,00,000/- fixed by the C.B.D.T. for filing the appeal by the Revenue before the Tribunal and this position is not disputed even by the Id. D.R. In the Circular No. 17/2019

dated 8<sup>th</sup> August, 2019 issued by the C.B.D.T., the monetary limit for filing the appeal by Revenue before the Tribunal is revised to Rs.50,00,000/-. As further clarified in the said Circular, the monetary limit so revised is applicable even to the pending appeals and the same are directed to be withdrawn or not pressed. We accordingly treat this appeal as withdrawn/not pressed on account of low tax effect in view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 and dismiss the same.

**3. In the result, the appeal filed by the Revenue is dismissed.**

Order pronounced in the open Court on August 04, 2020.

<b>Sd/-</b> <b>(Satbeer Singh Godara)</b> <b>Judicial Member</b>	<b>Sd/-</b> <b>(P.M. Jagtap)</b> <b>Vice-President</b>
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*Kolkata, the 4<sup>th</sup> day of August, 2020*

- Copies to :*
- (1) Income Tax Officer (International Taxation),  
Ward-Kolkata, Kolkata,  
Aayakar Bhawan Poorva, 2<sup>nd</sup> Floor,  
110, Shanti Pally, Kolkata-700107*
  - (2) M/s. Utsav Fashion Pvt. Limited,  
D.N. 51, Merlin Infinite, Room No. 1211-1213, 12<sup>th</sup> Floor,  
Sector-5, Salt Lake City, Kolkata-700091*
  - (3) Commissioner of Income Tax (Appeals)-22, 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.*