

IN THE INCOME TAX APPELLATE TRIBUNAL "A", BENCH KOLKATA
BEFORE SHRI S.S.GODARA, JM & DR. A.L.SAINI, AM
ITA No.1710/Kol/2019
(A.Y: 2016-17)

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| ITO, Ward-13(1), Kolkata | Vs. | M/s Esteem Tradecom Pvt. Ltd. 90, Chokdah Anandapally, Dhalipara, Near Purba Anandapally-7000093 |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No. :AAACE 5486 D | | |
| (अपीलार्थी/Appellant) | .. | (प्रत्यर्थी / Respondent) |

Appellant by :Shri Dhruvajyoti Roy, JCIT
Respondent by : Shri Miraj D Shah, Advocate

सुनवाईकीतारीख/ Date of Hearing : 09/07/2020
घोषणाकीतारीख/Date of Pronouncement: 12/08/2020

आदेश / O R D E R

Per Shri S.S. Godara, JM:

This revenue's appeal for assessment year 2016-17 is directed against the CIT(A)-5, Kolkata's order dated 02/04/2019 in appeal no. 723/CIT(A)-5/Ward-13(1)/18-19/Kol involving proceedings u/s 143(3) of the Income Tax Act, 1961 (in short the 'Act').

Heard both the parties. Case file perused.

2. The learned Authorized Representative has filed written note at the outset that the instant appeal involves tax effect of Rs. 39,49,041/- i.e. less than Rs. 50 lacs. as per CBDT circular No. 17/2019 dated 08.08.2019 applicable on pending cases as well. Mr. Roy submits on the other hand is that the instant appeal needs more than threshold tax effect limit grievances in revenue's three substantive grounds. He fails to dispute that the assessee's tax effect computation confirms to Assessing Officer's rectification order dated 11.12.2019. Be that as it may, we find no merit in the Revenue's argument at this stage. It shall however be open for the department to take recourse to the appropriate remedy in case the

Assessing Officer find tax effect involved in the instant case is more than the above prescribed limit of Rs. 50 lacs.

3. This Revenue's appeal is dismissed in above terms.

Order pronounced in the Court on 12.08.2020

**Sd/-
(A.L.SAINI)**

लेखासदस्य / ACCOUNTANT MEMBER

**Sd/-
(S.S.GODARA)**

न्यायिकसदस्य / JUDICIAL MEMBER

दिनांक/ Date: 12/08/2020
(SB, Sr.PS)

Copy of the order forwarded to:

1. ITO, Ward-13(1), Kolkata
2. M/s Esteem Tradecom Pvt. Ltd.
3. C.I.T(A)-
4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

True copy

By Order

Assistant Registrar
ITAT, Kolkata Benches