

आयकर अपीलीय अधीकरण, न्यायपीठ –“A(SMC)” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A(SMC)” BENCH: KOLKATA**  
(समक्ष)श्री ए. टी. वर्की, न्यायीक सदस्य)

[Before Shri A. T. Varkey, JM]

**I.T.A. No. 597/Kol/2020**  
**Assessment Year: 2011-12**

ITO, Ward-13(1), Kolkata	Vs.	M/s Shayanika Land Developers Pvt. Ltd. (PAN: AAOCS 1871 N)
Appellant		Respondent

Date of Hearing (Virtual)	15.02.2021
Date of Pronouncement	15.02.2021
For the Appellant	Shri Jayanta Khanra, JCIT, Sr. DR
For the Respondent	None

**ORDER**

This is an appeal preferred by the Revenue against the order of Ld.CIT(A)-5, Kolkata, dated 03.07.2020 for A.Y. 2011-12.

2. None appeared for the assessee. On perusal of Form no. 36 reveals that total tax effect in this case is to the tune of Rs. 6,18,000/-. Therefore, it comes in the ambit of tax effect of CBDT Circular vide Circular No. 17/2019 dated 08.08.2019.

3. It is noted that the CBDT has issued Circular No. 17/2019 dated 08.08.2019, whereby the monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as a measure for reducing Litigation. The revised monetary limits laid down in para-2 of this Circular are as follows:

1. Before Appellate Tribunal	Rs. 50,00,000/-
2. Before High Court	Rs. 1,00,00,000/-
3. Before Supreme Court	Rs. 2,00,00,000/-

4. In the present case, the tax effect by the revenue is less than Rs.50,00,000/- and I note that this appeal had been filed by the revenue on 25.11.2020 and since the tax effect is within the monetary limit for filing appeals before Tribunal, in view of the Circular of CBDT (supra) at the first place Revenue should not have preferred this appeal. In view of the above, I hold that the appeal filed by the Department, against the impugned order of the Ld. CIT(A), is contrary to the policy decision of the Department and as such the appeal filed by the Department in ITA No. 597/Kol/2020 is dismissed *in limine*.

5. As a matter of caution, I observe that if the Revenue finds at a later point of time that the tax effect in the appeal is more than Rs.50 lakhs or despite low tax effect, the appeal of the revenue is maintainable, the revenue is at liberty to move this Tribunal for recalling of this order.

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

Order is pronounced in the open court.

Sd/-

(A. T. Varkey)  
Judicial Member

Dated: 15.02.2021

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- ITO, Ward-13(1), Kolkata
2. Respondent- M/s Shayanika Land Developers Pvt. Ltd., 437, Botanical Gardens, Howrah-711103
3. The CIT(A)- 5, Kolkata (sent through e-mail)
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata