

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

**Before Shri P.M. Jagtap, Vice-President
& Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 2129/KOL/2014
Assessment Year: 2007-2008**

***Income Tax Officer,..... Appellant
Ward-1(1), Burdwan,
Aayakar Bhawan, Burdwan-713101***

-Vs.-

***Burdwan Development Authority,..... Respondent
5th Floor, New Administrative Building,
Court Compound, Burdwan-713101
[PAN: AAALB0691A]***

Appearances by:

*Shri Supriyo Paul, Addl. CIT, appeared on behalf of the Revenue
Shri Soumitra Choudhury, Advocate, appeared on behalf of the assessee*

Date of concluding the hearing : March 15, 2021
Date of pronouncing the order : March 15, 2021

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), Asansol dated 18.09.2014 and the solitary issue involved therein relates to the deletions by the Id. CIT(Appeals) of the additions of Rs.87,09,570/- and Rs.33,00,000/- made by the Assessing Officer on account of sale of development rights.

2. At the outset, the Id. Counsel for the assessee has pointed out 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 8th 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said Circular, the monetary limit so revised is applicable even to the pending appeals and the same are directed to be withdrawn or not pressed. We accordingly treat this appeal as withdrawn /not pressed on account of low tax effect in view of the CBDT Circular No.17/2019 dated 8th August, 2019 and dismiss the same.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 March 15, 2021.

Sd/- (A.T. Varkey) Judicial Member	Sd/- (P.M. Jagtap) Vice-President
Kolkata, the 15th day of March, 2021	

Copies to : (1) **Income Tax Officer,
Ward-1(1), Burdwan,
Aayakar Bhawan, Burdwan-713101**

(2) **Burdwan Development Authority,
5th Floor, New Administrative Building,
Court Compound, Burdwan-713101**

(3) *Commissioner of Income Tax (Appeals), Asansol;*
(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.