



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND ARUN KHODPIA, ACCOUNTANT MEMBER**

ITA No.156 /CTK/2020
Assessment Year : 2010-2011

Income Tax Officer, Ward -1(1), Cuttack	Vs.	Smt. Manju Sultania, Prop. M/s.Kishore Transport Corpn. aT: Gandarpur, Cuttack
PAN/GIR No.AOLPS 0389 D		
(Appellant)	..	(Respondent)

C.O.No.12/CTK/2020
(in ITA No.156/CTK/2020)
Assessment year:2010-2011

Smt. Manju Sultania, Prop. M/s.Kishore Transport Corpn. aT: Gandarpur, Cuttack	Vs.	Income Tax Officer, Ward -1(1), Cuttack
PAN/GIR No.		
(Appellant)	..	(Respondent)

Assessee by : Shri Natabar Panda , AR
Revenue by : Shri S.K.Mohapatra, CIT (DR)

Date of Hearing : 5 /5/ 2022
Date of Pronouncement : 5 /5/2022

ORDER

Per Bench

This is an appeal filed by the revenue against the order of the CIT(A) Cuttack dated 23.1.2020 for the assessment year 2010-2011 .

2. The cross objection filed by the assessee is against the appeal filed by the revenue in ITA No.156/CTK/2020. In the cross objection, the

assessee has raised a technical ground being tax effect in respect of revenue appeal. Consequently, the same is being disposed of.

3. Shri S.K.Mohapatra, CIT DR appeared on behalf of the revenue and Shri Natabar Panda, Advocate appeared on behalf of the assessee.

4. On perusal of appeal records, it is noticed that the tax effect is below Rs.50 lakhs. Ld CIT DR has been unable to show how this appeal falls within the exception of Circular No. 23 dated 6.09.2019. Consequently, the tax effect being below the prescribed limit fixed by the CBDT, the appeal filed by the revenue stands dismissed and the cross objection filed in C.O. No.12/CTK/2020 is allowed.

5. In the result, appeal filed by the revenue is dismissed and cross filed by the assessee is allowed.

Order dictated and pronounced in the open court on 5/5/2022.

Sd/-
(Arun Khodpia)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 5 /05/2022
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant:Income Tax Officer, Ward -1(1),
Cuttack
2. The Respondent. Smt. Manju Sultania, Prop.
M/s.Kishore Transport Corpn. aT: Gandarpur,
Cuttack
3. The CIT(A)-, Cuttack
4. Pr.CIT-,Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack