

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA**  
**श्री राजपाल यादव, उपाध्यक्ष (कोलकाता क्षेत्र) एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष**  
[Before Shri Rajpal Yadav, Vice-President (KZ) & Shri Rajesh Kumar, Accountant Member]

**I.T.A. No. 28/Kol/2021**  
**Assessment Year: 2012-13**

ITO, Ward-6(2), Kolkata	Vs.	Goodview Tradecom Pvt. Ltd. (PAN: AADCG 6446 Q)
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	26.09.2022
Date of Pronouncement / आदेश उद्घोषणा की तिथि	19.10.2022
For the Appellant / निर्धारिती की ओर से	Shri Abhishek Bansal, FCA
For the Respondent / राजस्व की ओर से	Shri P. P. Barman, Addl. CIT

**ORDER/ आदेश**

**Per Shri Rajesh Kumar, AM:**

This is an appeal preferred by the revenue against the order of the Ld. Commissioner of Income Tax (Appeals)-7, Kolkata [hereinafter referred to as 'Ld. CIT(A)'] dated 17.02.2020 for the assessment year 2012-13.

2. Though the Registry has pointed out that the appeal is barred by limitation, however, in view of the decision of the Hon'ble Supreme Court in Miscellaneous Application No. 665 of 2021 in SMW(C) No. 3 of 2020, the period of filing appeal

during the COVID-19 pandemic is to be excluded for the purpose of counting the limitation period. In view of this, the appeal is treated as filed within the limitation period.

3. At the outset, the Ld. Counsel for the assessee submitted that the CBDT has issued a Circular No. 17/2019 dated 08.08.2019, whereby the monetary limits for filing of appeal 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/-. We note that this appeal had been filed by the revenue on 08.02.2021 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, we 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 is dismissed *in limine*.

5. As a matter of caution, we 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 on 19<sup>th</sup> October, 2022

Sd/-

(Rajpal Yadav /राजपाल यादव)  
Vice-President /उपाध्यक्ष

Sd/-

(Rajesh Kumar / राजेश कुमार)  
Accountant Member / लेखा सदस्य

Dated: 19<sup>th</sup> October, 2022

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- ITO, Ward-6(2), Kolkata
2. Respondent – M/s Goodview Tradecom Pvt. Ltd., Block-A, Ground Floor, P-889, Laketown, Kolkata-700089
3. Ld. CIT(A)-7, Kolkata (sent through e-mail)
4. PCIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata