

आयकर अपीलीय अधिकरण
कोलकाता 'बी' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA**

डॉ. मनीष बोराड, लेखा सदस्य
एवं
श्री संजय शर्मा, न्यायिक सदस्य
के समक्ष

Before

**DR. MANISH BORAD, ACCOUNTANT MEMBER
&
SONJOY SARMA, JUDICIAL MEMBER**

**I.T.A. No.: 894/KOL/2023
Assessment Year: 2013-14**

DCIT, Central Circle-2(2) Kolkata.....Appellant

Vs.

***Vivek Mundra.....Respondent
[PAN: AFQPM 3436 D]***

Appearances:

Department represented by: Sh. P.P. Barman, Addl. CIT, Sr. D/R.

***Assessee represented by: Sh. N.S. Saini & Smt. Priyanka
Salarpuria, A/R.***

Date of concluding the hearing : October 25th, 2023

Date of pronouncing the order : October 31st, 2023

ORDER

Per Manish Borad, Accountant Member:

This appeal filed by the Revenue pertaining to the Assessment Year (in short 'AY') 2013-14 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the 'Act') by Id. Commissioner of Income-tax (Appeals)-20, kolkata [in

short ld. 'CIT(A)'] dated 16.01.2023 arising out of the assessment order framed u/s 143(3) of the Act dated 31.03.2016.

2. Registry has informed that the appeal filed by the Revenue is time barred by 161 days. Though specific application for condonation of delay has not been filed but during the course of hearing ld. D/R submitted that due to change in system of filing the appeal and requirement to file e-appeal before the ITAT, the delay has occurred to adapt to the necessary procedures and the communication of order to the concerned Assessing Officer. Prayer was made to condone the delay.

2.1. Considering the fact that e-filing of appeal to Tribunal has started recently and certain technical problems ought to be faced in filing of such appeals. We thus, condone the delay and admit the appeal for adjudication on merits.

3. At the time of hearing before the Tribunal, ld. Counsel for the assessee has contended 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 CBDT for filing the appeal by the Revenue before the Tribunal and this position is not disputed even by the ld. D/R. In the Circular No. 17/2019 dated 8th August, 2019 issued by the CBDT, 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said Circular, the monetary limit so revised is applicable even to the pending appeals and the same are directed to be withdrawn or not pressed.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.

4. In the result, the appeal filed by the Revenue is dismissed as withdrawn.

Kolkata, the 31st October, 2023

Sd/-
[Sonjoy Sarma]
Judicial Member

Sd/-
[Manish Borad]
Accountant Member

Dated: 31.10.2023

Bidhan (P.S.)

Copy of the order forwarded to:

- 1. DCIT, Central Circle-2(2) Kolkata.**
- 2. Vivek Mundra, 803-804, Shubhum, 1, Sarojini Naidu Sarani, Park Street, Kolkata-700 017.**
3. CIT(A)-20, Kolkata.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata