

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

**Before Shri J. Sudhakar Reddy, Accountant Member &
Shri S.S.Viswanethra Ravi, Judicial Member**

**I.T.A. No. 840/KOL/ 2014
Assessment year : 2009-2010**

Assistant Commissioner of Income Tax,.....Appellant
Circle-31, Kolkata,
10B, Middleton Row, 4th Floor,
Kolkata-700 071

-Vs.-

Shri Utsav N Parekh,.....Respondent
2/3, Sarat Bose Road,
Kolkata-700 020
[PAN: AGHPP 4467 H]

Appearances by:

Shri Ankit Jalan, A.R. (Power of Attorney not filed), for the assessee
Shri Sallong Yaden, Additional CIT, Sr. D.R., for the Department

Date of concluding the hearing : February 20, 2017

Date of pronouncing the order : February 28, 2017

O R D E R

Per Shri J. Sudhakar Reddy, A.M.

This appeal filed by the Revenue is directed against the order of Id. Commissioner of Income Tax (Appeals)-XIX, Kolkata dated 13.02.2014 for the assessment year 2009-10.

2 As pointed out by the Id. counsel for the assessee at the outset, the tax effect involved in this appeal of the Revenue is less than the revised monetary limit recently fixed by the CBDT vide Circular No. 21/2015 dated 10th December, 2015 at Rs.10,00,000/- for filing the appeal by the Revenue before the Tribunal and this position clearly evident from the

grounds raised by the Revenue in this appeal is not disputed even by the ld. D.R. In Circular No. 21/2015 (supra) recently issued by the CBDT, the monetary limit for filing the appeal by the Revenue before the Tribunal has been increased to Rs.10,00,000/- and as clarified in the said Circular, the said monetary limit is applicable retrospectively even to the appeals pending before the Tribunal. The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed. Keeping in view the instruction given by the CBDT vide Circular No. 21/2015 dated 10.12.2015, which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on February 28, 2017.

Sd/-

Sd/-

(S.S. Viswanethra Ravi)
Judicial Member
Kolkata, the 28th day of February, 2017

(J. Sudhakar Reddy)
Accountant Member

Copies to : (1) **Assistant Commissioner of Income Tax,**
Circle-31, Kolkata,
10B, Middleton Row, 4th Floor,
Kolkata-700 071

(2) **Shri Utsav N Parekh,**
2/3, Sarat Bose Road,
Kolkata-700 020

(3) *Commissioner of Income-tax (Appeals)-XIX, Kolkata,*

(4) *Commissioner of Income Tax, Kolkata*

(5) *The Departmental Representative*

(6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Kolkata Benches, Kolkata

Laha/Sr. P.S.