

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

**Before Shri P.M. Jagtap, Accountant Member
and Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 2612/KOL/ 2013
Assessment Year: 2005-2006**

**Deputy Commissioner of Income Tax,.....Appellant
Circle-44, Kolkata,
3, Govt. Place (West),
Kolkata-700 001**

-Vs.-

**Shri Bimal Kumar Saraogi,.....Respondent
3, D.J. Temple Road,
Kolkata-700 007
[PAN : AJWPS 8484 P]**

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.2594 /KOL/ 2013
Assessment Year: 2009-2010**

**Deputy Commissioner of Income Tax,.....Appellant
Central Circle-VIII, Kolkata
Aayakar Bhawan Poorva,
110, Shanti Pally,
E.M. Bye-Pass,
Kolkata-700 107**

-Vs.-

**M/s. Sidhant Credit Capital Limited,.....Respondent
2nd Floor, Room No. 40,
161/1, M.G. Road,
Kolkata-700 007
[PAN : AADCS 6539 G]**

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri Abhishek Sharma, ACA, for the assessee*

&

**I.T.A. No.1501 /KOL/ 2014
Assessment Year: 2009-2010**

**Income Tax Officer,.....Appellant
Ward-2(3), Asansol,
54, G.T. Road (West),
Asansol-713 304**

-Vs.-

Sri Raghunath Prasad (HUF).....Respondent
Gurunanak Complex,
Rambandhu Talaw, G.T. Road (East),
Asansol, Burdwan-713 303
[PAN : AADHR 4315 N]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. Nos.393, 394 & 395 /KOL/ 2015
Assessment Years: 2008-09, 2009-10 & 2010-11

Income Tax Officer,.....Appellant
Ward-1(4), Jalpaiguri,
Central Revenue Building,
Naya Basti,
Jalpaiguri-735101

-Vs.-

Shri Vijay Kumar Singh,.....Respondent
Caltex More,
Malbazar,
Jalpaiguri-735 221
[PAN :AKVPS 7046 R]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No. 402 /KOL/ 2015
Assessment Year: 2011-2012

Income Tax Officer,.....Appellant
Ward-1(3), Kolkata

-Vs.-

Sri Pradip Kumar Agarwal,.....Respondent
C/o. Northern Distributors,
Near Panitanki More,
Sevoke Road,
Siliguri-734001
[PAN : ACNPA 4879 Q]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri Subash Agarwal, Advocate, for the assessee

&

I.T.A. No. 306 /KOL/ 2015
Assessment Year: 2008-2009

Deputy Commissioner of Income Tax,.....Appellant
Circle-4(2), Kolkata

-Vs.-

M/s. Sewujpur Tea Co. (P) Limited,.....Respondent
8, Canning Street, Room No. 104 & 105,
Kolkata-700 001
[PAN : AABCK 3324 K]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri Nirav Sheth, ACA, for the assessee

&

I.T.A. No. 84/KOL/ 2015
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-3(3), Kolkata

-Vs.-

M/s. Kanpur Agra Transport Pvt. Limited,.....Respondent
P-8, Hide Lane, 4th Floor,
Kolkata-700 073
[PAN : AABCK 3106 F]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1122 /KOL/ 2015
Assessment Year: 2007-2008

Assistant Commissioner of Income Tax,.....Appellant
Circle-28, Kolkata

-Vs.-

M/s. Shree Arihant Metals,.....Respondent
8, Hide Road,
Kolkata-700 043
[PAN : AAPFS 5335 R]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri S.L. Kochar, Advocate, for the assessee

&

I.T.A. No.1293 /KOL/ 2015
Assessment Year: 2010-2011

Income Tax Officer,.....Appellant
Ward-11(3), Kolkata

-Vs.-

M/s. Diamond Drugs Pvt. Limited,.....Respondent

37, Sri Gopal Mukherjee Lane,

Kolkata-700 012

[PAN : AACCD 1202 G]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No. 2621 /KOL/ 2013

Assessment Year: 2008-2009

Income Tax Officer,.....Appellant

Ward-12(1), Kolkata

-Vs.-

M/s. J.K.M. Overseas Pvt. Limited,.....Respondent

36, Bibhuti Bandyopadhyay Sarani,

Kolkata-700 019

[PAN : AAACJ 6327 L]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.492 /KOL/ 2014

Assessment Year: 2004-2005

Deputy Commissioner of Income Tax,.....Appellant

Circle-3, Kolkata

-Vs.-

M/s. Nagreeka Foils Ltd.,.....Respondent

18, R.N. Mukherjee Road

Kolkata-700 001

[PAN : AAACN 8548 H]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.(SS)A. Nos.34 & 35 /KOL/ 2014

Assessment Years: 2002-2003 & 2003-2004

Deputy Commissioner of Income Tax,.....Appellant

Central Circle-11, Kolkata

-Vs.-

M/s. Maksons Developers Pvt. Limited,.....Respondent

79/2, A.J.C. Bose Road,

Kolkata-700 014

[PAN : AABCM 9091 R]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No. 1217/KOL/ 2013
Assessment Year: 2006-2007**

***Income Tax Officer,.....Appellant
Ward-40(3), Kolkata***

-Vs.-

***Shri Joydeb Chandra Sinha,.....Respondent
7/C, Abinash Chandra Banerjee Lane,
Kolkata-700 010***

[PAN : AJRPS 0805 M]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.1734 /KOL/ 2014
Assessment Year: 2010-2011**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-53, Kolkata,***

-Vs.-

***Shri Anandamoy Das,.....Respondent
Prop. of M/s. Invotech Engineers,
58, Pallisree,
Kolkata-700 092***

[PAN : ADOPD 2327 G]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.(SS)A. No.01 /KOL/ 2015
Assessment Year: 2007-2008**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-3(1), Kolkata***

-Vs.-

***M/s. Maithan Steel & Power Limited,.....Respondent
29, Ganesh Chandra Avenue,
Kolkata-700 013***

[PAN : AADCM 1188 M]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&
I.T.A. Nos. 745, 746 & 747 /KOL/ 2015
Assessment Years: 2009-2010, 2010-2011 & 2011-2012

Deputy Commissioner of Income Tax,.....Appellant
Circle-1, Siliguri

-Vs.-

Sri Ishan Agarwal,.....Respondent
Neha Footwear,
Bidhan Market Road,
Siliguri-734 001
[PAN : AJNPA 9488 Q]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&
I.T.(SS)A. No. 57 /KOL/ 2013
Assessment Year: 2010-2011

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XXII, Kolkata

-Vs.-

Sri Durgaprasad Agarwal,.....Respondent
Nehru Road, Khalpara,
Near Moti Mill,
Siliguri-734 005
[PAN : ACLPA 2440 B]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&
I.T.A. No.1080 /KOL/ 2013
Assessment Year: 2005-2006

Income Tax Officer,.....Appellant
Ward-28(2), Kolkata

-Vs.-

M/s. Testing Research Engineering & Technological
Services,.....Respondent
14, Ram Nath Paul Road,
Khidderpore,
Kolkata-700 023
[PAN : AABFT 5139 N]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2081 /KOL/ 2013
Assessment Year: 2007-2008

Deputy Commissioner of Income Tax,.....Appellant
Circle-44, Kolkata

-Vs.-

M/s. Central Textiles Mills,.....Respondent
149, M.G. Road,
Kolkata-700 007
[PAN : AADFC 1075 E]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.(SS)A. No.22 /KOL/ 2015
Assessment Year: 2006-2007

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-3(4), Kolkata

-Vs.-

M/s. Himatsingka Seide Limited,.....Respondent
10/24, Kumarakrupa Road, High Grounds,
Bangalore-560 001
[PAN : AAACH 3507 N]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2243 /KOL/ 2013
Assessment Year: 2005-2006

Income Tax Officer,.....Appellant
Ward-2(3), Kolkata

-Vs.-

Shri Vikash Poddar,.....Respondent
GC-69, Salt Lake, Sector-III,
Kolkata-700 001
[PAN : AEJPP 0408 G]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1587 /KOL/ 2014
Assessment Year: 2005-2006

Deputy Commissioner of Income Tax,.....Appellant

Central Circle-XXVII, Kolkata

-Vs.-

Chainroop Bohra,.....Respondent

1, Chandney Chowk Street,

Kolkata-700 072

[PAN : ADBPB 5354 N]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.1588 /KOL/ 2014

Assessment Year: 2005-2006

Deputy Commissioner of Income Tax,.....Appellant

Central Circle-XXVII, Kolkata,

-Vs.-

Pradeep Bohra,.....Respondent

1, Chandney Chowk Street,

Kolkata-700 072

[PAN : ADEPB 2644 Q]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.2640 /KOL/ 2013

Assessment Year: 2005-2006

Deputy Commissioner of Income Tax,.....Appellant

Circle-3, Kolkata

-Vs.-

M/s. Mantora Agro Industries Limited,.....Respondent

16, Tarachand Dutta Street,

Kolkata-700 073

[PAN : AACCM 1537 B]

-AND-

C.O. No. 156/KOL/2013

(in ITA No. 2640/KOL/2013)

Assessment Year : 2005-2006

M/s. Mantora Agro Industries Limited,.....Cross Objector

16, Tarachand Dutta Street,

Kolkata-700 073

[PAN : AACCM 1537 B]

-Vs.-

Deputy Commissioner of Income Tax,.....Respondent

Circle-3, Kolkata

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri Manish Tiwari, FCA, for the assessee*

&

**I.T.A. No.228 /KOL/ 2014
Assessment Year: 2009-2010**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-2, Midnapore***

-Vs.-

***The Ghatal Peoples Cooperative Bank Limited,.....Respondent
Ghatal, Dist. Paschim Medinipur-721 212***

[PAN : AAAJT 1724 E]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.549 /KOL/ 2015
Assessment Year: 2009-2010**

***Income Tax Officer,.....Appellant
Ward-40(1), Kolkata***

-Vs.-

Shri Sujit Kumar Mishra,.....Respondent

***B/50/H/4, Zakaria Street,
Kolkata-700 073***

[PAN : AKUPM 8350 R]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.94 /KOL/ 2015
Assessment Year: 2010-2011**

***Assistant Commissioner of Income Tax,.....Appellant
Circle-34, Kolkata***

-Vs.-

M/s. Bishwanath Passsari,.....Respondent

***16, India Exchange Place,
Kolkata-700 001***

[PAN : AACFB 7511 A]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. Nos.1413 & 1414 /KOL/ 2013
Assessment Years: 2004-2005 & 2005-2006**

Income Tax Officer,.....Appellant
Ward-43(3), Kolkata

-Vs.-

Shyamlal Agarwal,.....Respondent
4/5, Singhee Bagan Lane,
Kolkata-700 007

[PAN : ACWPA 6154 B]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

Shri Subash Agarwal, Advocate, for the assessee

&

I.T.A. No.1139 /KOL/ 2013
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-2(2), Burdwan

-Vs.-

M/s. National Construction,.....Respondent
Dewandighi.

Mirjapur,

Burdwan-713 101

[PAN : AAEFN 6563 H]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.1136 /KOL/ 2013
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-1(2), Burdwan

-Vs.-

Subrata Chatterjee,.....Respondent
Vill. Dhuluk, P.O.Nabagram,

Burdwan-713 166

[PAN : ACAPC 3581 G]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.60 /KOL/ 2014
Assessment Year: 2006-2007

Deputy Commissioner of Income Tax,.....Appellant
Circle-10, Kolkata

-Vs.-

M/s. Vistar Financiers (Pvt.) Limited,.....Respondent
5, Lower Rawdon Street,
Akashdeep Building,
Kolkata-700 020
[PAN : AABCV 0624 K]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2011 /KOL/ 2014
Assessment Year: 2010-2011

Deputy Commissioner of Income Tax,.....Appellant
Circle-4, Kolkata

-Vs.-

M/s. Nahorjan Tea Co. Pvt. Limited,.....Respondent
33A, J.L. Nehru Road, 20th Floor,
Kolkata-700 071
[PAN : AABCN 7690 R]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1473 /KOL/ 2014
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-52(2), Kolkata

-Vs.-

Shri Bibek Kumar Bandyopadhyay,.....Respondent
P-319, Ganguly Bagan,
P.O. Naktala,
Kolkata-700 047
[PAN : AGJPB 1593 L]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2014 /KOL/ 2014
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-12(3), Kolkata

-Vs.-

M/s. Synergy Renewable Pvt. Limited,.....Respondent
35, Row Land Road,
Kolkata-700 020
[PAN : AAUFS 3471 M]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1732 /KOL/ 2014
Assessment Year: 2007-2008

Deputy Commissioner of Income Tax,.....Appellant
Circle-53, Kolkata

-Vs.-

Shri Anandamoy Das,.....Respondent
Prop. of M/s. Invotech Engineers,
58, Pallisree,
Kolkata-700 092
[PAN : ADOPD 2327 G]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2198 /KOL/ 2013
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-1(2), Durgapur

-Vs.-

Beman Behari Chattopadhyay,.....Respondent
B-16, Meghmollar Sarani, Bidhannagar,
Durgapur-713 212
[PAN : ABZPC 1768 M]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2546 /KOL/ 2013
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-2(4), Asansol

-Vs.-

Sri Tulsi Charan Das,.....Respondent
170, Apcar Garden,
G.T. Road,
Asansol-713 304

[PAN : ACSPD 9714 C]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No. 2578/KOL/ 2013
Assessment Year: 2008-2009**

***Income Tax Officer (TDS),.....Appellant
Ward-59(3), Kolkata***

-Vs.-

***Satwik Enterprises Limited,.....Respondent
1, Park Lane,
Kolkata-700 016***

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.2554 /KOL/ 2013
Assessment Year: 2009-2010**

***Assistant Commissioner of Income Tax,.....Appellant
Circle-I, Kolkata***

-Vs.-

***M/s. Supreme Technologies Pvt. Limited,.....Respondent
35, Chittaranjan Avenue, Bowbazar,
Kolkata-700 012***

[PAN : AADCS 5420 Q]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri P.R. Kothari, FCA, for the assessee*

&

**I.T.A. No. 2452/KOL/ 2013
Assessment Year: 2004-2005**

***Assistant Commissioner of Income Tax,.....Appellant
Circle-50, Kolkata***

-Vs.-

***M/s. Synthodar Company,.....Respondent
Megdoot Garden,
Udairajpur, Madhyamgram,
Kolkata-700 129***

[PAN : AALFS 6221 Q]

Appearances by:

*Shri Debasish Roy, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

I.T.A. No.2410/KOL/ 2013
Assessment Year: 2008-2009

Income Tax Officer,.....Appellant
Ward-36(3), Kolkata

-Vs.-

Smt. Sadhna Singh,.....Respondent
C/o. A.S. Gupta & Co.,
Flat No. 24 & 25,
10, Old Post Office Street,
Kolkata-700 001,
[PAN : AKQPS 6544 K]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2606 /KOL/ 2013
Assessment Year: 2009-2010

Deputy Commissioner of Income Tax,.....Appellant
Circle-27, Kolkata

-Vs.-

Dr. Alakendu Ghosh,.....Respondent
AA/270, Salt Lake,
Kolkata-700 064
[PAN : ADJPG 8615 R]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1258 /KOL/ 2014
Assessment Year: 2008-2009

Income Tax Officer,.....Appellant
Ward-35(1), Kolkata

-Vs.-

M/s. OM Udyog,.....Respondent
4, Synagogue Street,
Kolkata-700 001
[PAN : AAAFO 4337 N]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.647 /KOL/ 2015
Assessment Year: 2011-2012

Deputy Commissioner of Income Tax,.....Appellant
Circle-3(1), Siliguri

-Vs.-

Nandi Tea Company Pvt. Limited,.....Respondent
119, Raka Ram Mohan Roy Road,
Hakimgunge,
Siliguri-734 001
[PAN : AAACN 7285 P]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2112 /KOL/ 2014
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-3(4), Purulia

-Vs.-

Sanjay Kumar Saraf,.....Respondent
Balarampur,
P.O. Rangadih,
Dist. Purulia-723 143
[PAN : AKUPS 0854 Q]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri L.K. Jalan, Advocate, for the assessee

&

I.T.A. No.2155 /KOL/ 2013
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-1(2), Asansol

-Vs.-

M/s. Buri Maa Construction,.....Respondent
Gopalpur, uttarayan Complex,
Gopalpur,
Asansol-713 304
[PAN : AAIFB 7010 P]

Appearances by:
Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2252 /KOL/ 2013
Assessment Year: 2004-2005

Deputy Commissioner of Income Tax,.....Appellant
Circle-3, Kolkata

-Vs.-

M/s. Mantora Oil Products Limited,.....Respondent
16, Tarachand Dutta Street, 2nd Floor,
Kolkata-700 073
[PAN : AABCM 8155 E]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
Shri Manish Tiwari, FCA, for the assessee

&

I.T.A. No.560 /KOL/ 2015
Assessment Year: 2010-2011

Income Tax Officer,.....Appellant
Ward-3(1), Bankura

-Vs.-

Ashok Kr. Ghosal,.....Respondent
Vill. & P.O. Ghutgoria,
Dist. Bankura-722 168
[PAN : ADPPG 9544 H]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1392 /KOL/ 2013
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-52(1), Kolkata

-Vs.-

Shri Biman Poddar,.....Respondent
3/108, Azadgarh,
Regent Park,
Kolkata-700 040
[PAN : AEPPP 5461 H]

Appearances by:

Shri Debasish Roy, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

Date of concluding the hearing : December 30, 2015

Date of pronouncing the order : December 30, 2015

O R D E R

Per Bench:-

All these fifty-five appeals filed by the Department involve tax effect of less than Rs.10,00,000/- and the same being not maintainable in view of the revised monetary limit recently fixed by the CBDT vide Circular No. 21/2015 dated 10th December, 2015 for filing the appeal by the Revenue before the Tribunal, are fixed for hearing and disposal out of turn after discussion with the Id. Representatives of Calcutta Tax Bar Association as well as the concerned Id. CIT D.Rs. As discussed with them, individual notices in these cases are dispensed with and the notices are given to all the concerned through Notice Board. A copy of cause list prepared well in advance is also given to the Bar Association as well as the Id. Departmental Representatives.

2. At the time of hearing, sufficient time is given to the Id. D.R. to ascertain and point out in each and every case as to whether the same is covered by any of the exceptions given in Para 8 of the C.B.D.T. Circular dated 10th December, 2015 and wherever he has pointed out specifically the cases covered by the said exceptions, such cases are adjourned with the direction to the Registry to fix the same for hearing in the regular course. Abundant precaution is also taken to ascertain that the tax effect involved in each and every appeal filed by the Department in these cases is less than Rs.10,00,000/- and whenever the Id. D.R. has pointed out that the tax effect involved in some appeals is more than Rs.10,00,000/-, the same have been adjourned with the direction to the Registry to fix the same for hearing in regular course. Nevertheless, even if it is still found by the Department that any of the appeals being dismissed now on account of low tax effect is covered by any of the exceptions given in Para 8 of the CBDT Circular or that the tax effect involved therein is more than Rs.10,00,000/-, liberty is given to the Department to approach this Tribunal for re-call of the order dismissing such appeals and seek restoration of the same.

3. As clarified by the CBDT in Circular No. 21/2015 dated 10.12.2015 (supra), the revised monetary limit of Rs.10,00,000/- fixed for filing the appeal by the Revenue before the Tribunal is applicable retrospectively even to the appeals pending before the Tribunal and as specifically instructed by the CBDT in the said Circular, such pending appeals below this tax limit of Rs.10,00,000/- may be withdrawn/ not pressed. Keeping in view this instruction given by the CBDT vide Circular No. 21/2015 dated 10.12.2015, which is squarely applicable in all the present cases, the appeals filed by the Revenue in these cases are treated as withdrawn/ not pressed and dismissed accordingly. In case of one of such appeals i.e. I.T.A. No. 2640/KOL/2013, the assessee has filed its Cross Objection. As agreed by the Id. Representative of the assessee, the said Cross Objection filed by the assessee has become infructuous as a result of dismissal of the corresponding appeal of the Revenue. Accordingly, this Cross Objection filed by the assessee is also dismissed.

4. In the result, all the fifty-five appeals of the Revenue as well the one Cross Objection of the assessee are dismissed.

Order pronounced in the open Court on December 30, 2015.

Sd/-

Sd/-

(S.S. Viswanethra Ravi)
Judicial Member

(P.M. Jagtap)
Accountant Member

Kolkata, the 30th day of December, 2015

Copies to : (1) ***The Assessee***

(2) ***The Department***

(3) ***Commissioner of Income-tax (Appeals)- , 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.