

**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. 498/KOL/ 2014
Assessment Year: 2010-2011**

Deputy Commissioner of Income Tax,.....Appellant
Circle-5, Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700 069

-Vs.-

M/s. EIC Holdings Limited,.....Respondent
Tobacco House,
1, Old Court House Corner, 4th Floor,
Kolkata-700 001
[PAN: AAACE 8089 N]

Appearances by:

Shri Sallong Yaden, Additional CIT (D.R), for the Department
Shri M.L. Rawat, F.C.A., for the assessee

Date of concluding the hearing : January 24, 2017
Date of pronouncing the order : February 03, 2017

O R D E R

Per Shri P.M. Jagtap, A.M.:

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals)-VI, Kolkata dated 27.12.2013 for the assessment year 2010-11.

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 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 Id. D.R. In Circular No. 21/2015 (supra) 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 The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed.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which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.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 03, 2017.

Sd/- (S.S. Viswanethra Ravi) Judicial Member	Sd/- (P.M. Jagtap) Accountant Member
---	---

Kolkata, the 3rd day of February, 2017

- Copies to :
- (1) **Deputy Commissioner of Income Tax,
Circle-5, Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700 069**
 - (2) **M/s. EIC Holdings Limited,
Tobacco House,
1, Old Court House Corner, 4th Floor,
Kolkata-700 001**
 - (3) **Commissioner of Income Tax(Appeals-VI, Kolkata;**
 - (4) **Commissioner of Income Tax- ,**
 - (5) **The Departmental Representative**
 - (6) **Guard File**

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.