

**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. 1034/KOL/ 2013
Assessment Year: 2008-2009**

Income Tax Officer,.....Appellant
Ward-55(1), Kolkata,
54/1, Rafi Ahmed Kidwai Road,
Kolkata-700 016

-Vs.-

Dr. Sudhir Kumar Ghosh,.....Respondent
2, Nyayratna Lane,
Shyambazar,
Kolkata-700 004
[PAN : ADVPG 0017 B]

Appearances by:

Shri Sital Chandra Das, JCIT, Sr. D.R., for the Department
Shri Soumitra Chowdhury, Advocate, for the assessee

Date of concluding the hearing : February 23, 2016
Date of pronouncing the order : February 23, 2016

O R D E R

Per Shri P.M. Jagtap :-

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals)-XXXVI, Kolkata dated 18.02.2013 for the assessment year 2008-09.

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 Id. D.R. In Circular No. 21/2015 (supra) recently issued by the CBDT, the monetary limit for filing the appeals 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 The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed.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which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.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 23, 2016.

**Sd/-
(S.S. Viswanethra Ravi)
Judicial Member**

**Sd/-
(P.M. Jagtap)
Accountant Member**

Kolkata, the 23rd day of February, 2016

- Copies to :*
- (1) ***Income Tax Officer,
Ward-55(1), Kolkata,
54/1, Rafi Ahmed Kidwai Road,
Kolkata-700 016***
 - (2) ***Dr. Sudhir Kumar Ghosh,
2, Nyayratna Lane,
Shyambazar,
Kolkata-700 004***
 - (3) *Commissioner of Income-tax (Appeals)-XXXVI, 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.