

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

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 20/KOL/ 2014
Assessment Year: 2010-2011**

Income Tax Officer,.....Appellant
Ward-1(3), Hooghly,
Aayakar Bhawan,
Khadinamore, G.T. Road,
Hooghly-712 101

-Vs.-

Asim Kumar Nandi,.....Respondent
176, Rajendra Avenue, Uttarpara,
Dist. Hooghly-712 258
[PAN: ADTPN 3956 C]

Appearances by:

Shri Rajat Kumar Kureel, JCIT, D.R., for the Department
Shri S.K. Tulsyan, Advocate, for the assessee

Date of concluding the hearing : February 27, 2017
Date of pronouncing the order : February 27, 2017

O R D E R

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals)-XXXVI, Kolkata dated 25.10.2013, whereby he deleted the addition of Rs.33,46,000/- made by the Assessing Officer to the total income of the assessee on account of cash deposits found to be made in his Bank account by treating the same as unexplained.

2. I have heard the arguments of both the sides and also perused the relevant material available on record. 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 The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed.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which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.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 27, 2017.

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

Kolkata, the 27th day of February, 2017

- Copies to :*
- (1) ***Income Tax Officer,
Ward-1(3), Hooghly,
Aayakar Bhawan,
Khadinamore, G.T. Road,
Hooghly-712 101***
 - (2) ***Shri Asim Kumar Nandi,
176, Rajendra Avenue, Uttarpara,
Dist. Hooghly-712 258***
 - (3) ***Commissioner of Income Tax(Appeals)-XXXVI, Kolkata;***
 - (4) ***Commissioner of Income Tax- ,***
 - (5) ***The Departmental Representative***
 - (6) ***Guard File***

By order

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