

**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. 1390/KOL/ 2009
Assessment Year: 2005-2006**

Income Tax Officer,.....Appellant
Ward-28(1), Kolkata,
Aayakar Bhawan (Dakshin),
2, Gariahat Road (South),
Kolkata

-Vs.-

Smt. Bimala Keshan,.....Respondent
1K&L, Awas,
35 & 36, S.N. Roy Road,
Kolkata-700 038
[PAN: AGXPK 9285 E]

Appearances by:

Shri Kalyan Nath, JCIT, Sr. D.R., for the Department
Shri Subhas Agarwal, Advocate, for the assessee

Nate of concluding the hearing : November 27, 2015

Date of pronouncing the order : February 10th, 2016

O R D E R

Per Shri S.S. Viswanethra Ravi:

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals)-XIV, Kolkata dated 21.05.2009 for the assessment year 2005-06.

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 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 The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed.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which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.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 10th, 2016.

Sd/-

(P.M. Jagtap)
Accountant Member
Kolkata, the 10th day of February, 2016

Sd/-

(S.S. Viswanethra Ravi)
Judicial Member

Copies to : (1) **Income Tax Officer,**
Ward-28(1), Kolkata,
Aayakar Bhawan (Dakshin),
2, Gariahat Road (South),
Kolkata

(2) **Smt. Bimala Keshan,**
1K&L, Awas,
35 & 36, S.N. Roy Road,
Kolkata-700 038

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