

OD-23

ORDER SHEET
ITA 15 OF 2017
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL 1, KOLKATA
Versus
M/S. JSIS IRON & STEEL INDIA PVT. LTD.

BEFORE:
The Hon'ble JUSTICE I. P. MUKERJI
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 11TH December, 2020.

Appearance :
Mr. A. Bhowmik, Adv.
...for the appellant

Ms. S. Das, Adv.
Mr. S. Das, Adv.
...for the respondent

The Court: Mr. Bhowmik, learned counsel for the appellant submits that the tax effect is below the tax limit.

By virtue of the circular of the Central Board of Direct Taxes dated 11th July, 2018 read with the circular dated 8th August, 2019 and the clarification dated 20th August, 2019, the appellant cannot proceed with the appeal.

Accordingly, this appeal (ITA No.15 of 2017) is dismissed as not pressed.

Interim order, if any, is vacated.

(I. P. MUKERJI, J.)

(MD. NIZAMUDDIN, J.)