

OD-11

ORDER SHEET  
ITAT 11 OF 2020  
GA 1 OF 2020  
GA 475 OF 2020  
GA 2 OF 2020  
GA 476 OF 2020  
IN THE HIGH COURT AT CALCUTTA  
Special Jurisdiction (Income Tax)  
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-2, KOLKATA  
Versus  
ELECTROCAST SALES INDIA LTD.

BEFORE:

The Hon'ble JUSTICE I. P. MUKERJI  
The Hon'ble JUSTICE KAUSIK CHANDA  
Date : 18<sup>TH</sup> December, 2020.

Appearance :  
Mr. P. K. Bhowmik, Adv.  
...For the appellant

The Court : Mr. Bhowmik, learned advocate appearing for the appellant, submits, on instructions, that the tax effect in this appeal is below the threshold limit prescribed by the relevant circular.

Accordingly, the department cannot proceed with this appeal.

The appeal (ITAT No.11 of 2020) and the connected applications (GA No.1 of 2020, GA No.475 of 2020, GA No.2 of 2020, GA No.476 of 2020) are dismissed as not pressed.

(I. P. MUKERJI, J.)

(KAUSIK CHANDA, J.)