

ORDER SHEET

ITAT/103/2017
IA No.GA/1/2017(Old No.GA/861/2017),
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX, KOLKATA –11, KOL
Versus
M/S. SOMDATT BUILDERS SIMPLEX J.V.

BEFORE:

The Hon'ble JUSTICE I. P. MUKERJI
The Hon'ble JUSTICE KAUSIK CHANDA
Date : 23rd December, 2020.

Appearance:
Mr. S.N. Dutta, Adv.
Mr. Manabendra Nath Bandopadhyay, Adv.

Ms. Nilanjana Banerjee (Pal), Adv.

The Court: Mr. Dutta, learned counsel for the appellant, submits that the tax effect is below Rs.1 crore.

By virtue of the circular of the Central Board of Direct Taxes dated 11th July, 2018 and the clarification dated 20th August, 2019 read with the circular no.17/2019 [F.NO.279/MISC.142/2007-ITJ(PT.)], dated 8th August, 2019, the appellant cannot proceed with the appeal.

Accordingly, this appeal ITAT (103 of 2017) and the connected application (IA No.GA/1/2017(Old No.GA/861/2017) are dismissed as not pressed.

Interim order, if any, is vacated.

(I. P. MUKERJI, J.)

(KAUSIK CHANDA, J.)