

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITA/123/2018

(Through Video Conferencing)

PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA

....Appellant(s)

Through: Mr. Debasish Chaudhuri, Advocate

V/s

M/s. EXIDE INDUSTRIES LTD.

....Respondent(s)

Through: Mr. J.P. Khaitan, Senior Advocate,
Ms. Nilanjana Banerjee Pal,
Advocate.

Coram: HON'BLE MR. RAJESH BINDAL, CHIEF JUSTICE (ACTING)

HON'BLE MR. JUSTICE RAJARSHI BHARADWAJ, JUDGE

O R D E R

1. The present appeal has been filed against order dated April 13, 2016 passed by the Income Tax Appellate Tribunal, "C" Bench, Kolkata in ITA No.1347/Kol/2013 for the assessment year 2008-09.

2. Learned counsel for the appellant pointed out that the amount of income tax involved in the present appeal is less than ₹ 1 crore. The same being below the minimum limit prescribed for filing of appeals in the High Court vide Circular No.17/2019 F.No.279/Misc.142/2007-ITJ(Pt.) issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Judicial Section dated August 8, 2019, he may be permitted to withdraw the present appeal.

3. The present appeal is dismissed as withdrawn, however, keeping open the question of law raised therein.

KOLKATA
26.08.2021
sm/s.kumar

(RAJARSHI BHARADWAJ)
JUDGE

(RAJESH BINDAL)
CHIEF JUSTICE (ACTING)