

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITAT/35/2017
IA No.GA/1/2017 (Old No.GA/311/2017)
GA/2/2017 (Old No.GA/312/2017)

(Through Video Conferencing)

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
....Appellant(s)

Through: Mr. Asok Bhowmik, Advocate

Versus

M/s. SHREE KAMAKHYA TEA CO. PVT. LTD.

....Respondent(s)

Through: (None)

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 impugning the order dated January 20, 2016 passed by the Income Tax Appellate Tribunal, “A” Bench, Kolkata in ITA No.555/Kol/2012 for the assessment year 2006-07.

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. Let the communication dated September 1, 2021 filed by the appellant in Court be taken on record.

4. The present appeal is disposed of, however, keeping open the question of law raised therein.

KOLKATA (RAJARSHI BHARADWAJ)
29.09.2021 JUDGE
sm/akg

(RAJESH BINDAL)
CHIEF JUSTICE (ACTING)