

**HIGH COURT AT CALCUTTA**  
(ORIGINAL SIDE)

**ITAT/24/2017**  
**IA No.GA/2/2017 (Old No.GA/225/2017)**

(Through Video Conferencing)

PRINCIPAL COMMISSIONER OF INCOME TAX-4, KOLKATA

....Appellant(s)

Through : Mr. Debasish Choudhury,  
Advocate

V/s

LINDE INDIA LIMITED (FORMERLY BOC INDIA LIMITED)

....Respondent(s)

Through : Mr. J. P. Khaitan, Sr. Advocate (VC)  
Mr. Soumya Kejriwal, Advocate (VC)  
Mr. A. K. Dey, Advocate

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

**HON'BLE MR. JUSTICE ARIJIT BANERJEE, JUDGE**

**O R D E R**

1. The revenue has filed the present appeal against the order dated April 19, 2016 passed by the Income Tax Appellate Tribunal "B" Bench, Kolkata in I.T.A. No.1071/Kol/2008 and I.T.A. No.669/Kol/2008 for the assessment year 2003-04.

2. Learned counsel for the appellant submits that the amount of income tax involved in the present appeal is less than ₹ one crore. The same

being below the minimum limit prescribed for filing or pursuing 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 disposed of, however, keeping open the question of law raised therein.

KOLKATA  
12.07.2021  
akg/As

**(ARIJIT BANERJEE)**  
**JUDGE**

**(RAJESH BINDAL)**  
**CHIEF JUSTICE (ACTING)**