OD-8&9

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITAT/100/2017
IA NO: GA/2/2017(Old No.GA/843/2017)
PRINCIPAL COMMISSIONER OF INCOME TAX-4, KOLKATA
VERSUS
M/S. BENGAL GREENFIELD HOUSING DEVELOPMENT CO. LIMITED

ITAT/100/2017
IA NO: GA/1/2017(Old No.GA/842/2017)
PRINCIPAL COMMISSIONER OF INCOME TAX-4, KOLKATA
VERSUS
M/S. BENGAL GREENFIELD HOUSING DEVELOPMENT CO. LIMITED

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 18th November, 2021

Appearance:-

Mr. Arunava Ganguly, Adv.
... For Appellant

The Court : We have heard the learned Counsel appearing for the appellant/revenue and the learned Counsel appearing for the respondent/assessee. We are satisfied with the reasons assigned in the affidavit filed in support of the application for condonation of delay in filing the appeal. Accordingly, the delay in filing the appeal is condoned. The application being GA/1/2017 is allowed.

This appeal of revenue filed under Section 260A of the Income Tax Act (the `Act' in brevity) is directed against the order dated 3rd February, 2016 passed by the Income Tax Appellate Tribunal, "B" Bench, Kolkata (the `Tribunal') in ITA No. 1413/Kol/2011 for the assessment year 2006-07.

It is submitted by the learned Counsel on either side that the appeal is below the tax effect stipulated by the CBDT. Consequently, the appeal stands dismissed. The substantial questions of law are left open.

With the dismissal of the appeal, all connected applications are accordingly dismissed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

SN/S.Das
AR(CR)