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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income tax)
ORIGINAL SIDE

ITAT 109 of 2018
IA No. GA 2 of 2018 (Old No.GA 864 of 2018)

PRINCIPAL COMMISSIONER OF INCOME TAX-13, KOLKATA
-Versus-
MR. MAYANK DAGA

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM

AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 11th November, 2021.

Appearance:
Mr. Debasish Choudhuri, Adv.
Mr. Manabendra Nath Bandyopadhyay, Adv.
...for the appellant.

Mr. Avra Majumder, Adv.
...for the respondent.

The Court: Learned senior standing counsel appearing for the appellant Revenue submits that this appeal is to be withdrawn on the ground of low tax effect and in this regard learned counsel has pointed out from the order passed by Commissioner of Income Tax (Appeals) that the tax demand is well below the threshold limit. Recording the said submission, the appellant Revenue is allowed to withdraw the appeal.

Accordingly, the instant appeal stands dismissed as withdrawn. The connected application also stands dismissed. Substantial questions of law raised are left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)