

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITAT/193/2017
IA No.GA/1/2017 (Old No.GA/1699/2017)
IA No.GA/2/2017 (Old No.GA/1700/2017)

(Through Video Conferencing)

PRINCIPAL COMMISSIONER OF INCOME TAX KOLKATA-12,
KOLKATA

....Appellant(s)

Through : None.

V/s

SHRI RIKHAB CHAND JAIN

....Respondent(s)

Through : Mr. S. D. Varma, Advocate.

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

HON'BLE MR. JUSTICE ARIJIT BANERJEE, JUDGE

O R D E R

1. None had appeared for the appellant when the appeal is taken up for hearing.
2. Learned counsel for the assessee points out that in paragraph 9 of the stay application, it has been mentioned that tax effect involved in the present appeal is ₹ 45,46,562/- and 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.

3. In view of the statement made by the department in the said stay application, the present appeal is dismissed as not maintainable.

4. In view of the aforesaid, all the connected applications stand also dismissed.

KOLKATA
12.07.2021
akg/As

(ARIJIT BANERJEE)
JUDGE

(RAJESH BINDAL)
CHIEF JUSTICE (ACTING)