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

ITAT 209 of 2017
IA No.GA 1 of 2017(Old No.GA 1822 of 2017),
GA 2 of 2017 (Old No. 1823 of 2017)

PRINCIPAL COMMISSIONER OF INCOME TAX, KOLKATA-21
VERSUS
VAIBHAV TULSYAN (PAN: ABSPT 2046C)

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM

AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 17th December, 2021.

Appearance:
Mr. P.K. Bhowmik, Adv.
...for the appellant.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act is directed against the order passed by the Income Tax Appellate Tribunal, 'C' Bench, Kolkata.

We have heard Mr. P.K. Bhowmik, learned standing counsel appearing for the appellant/revenue.

We are satisfied with the reasons assigned in the affidavit filed in support of the petition. Accordingly, delay in filing the appeal is condoned. The application being IA No.GA 1 of 2017(Old No.GA 1822 of 2017) for condonation of delay stands allowed.

The learned standing counsel appearing for the appellant/revenue on instructions from the department submitted that the appeal cannot be pursued by the revenue on account of low tax effect.

Recording such submission, the appeal is dismissed on the ground of low tax effect.

Consequently, substantial questions of law which have been raised are left open.

The application being IA GA 2 of 2017 (Old No. 1823 of 2017) for stay also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)