

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITA/59/2014

(Through Video Conferencing)

COMMISSIONER OF INCOME TAX, KOLKATA – I

....Appellant(s)

Through : (None)

V/s

M/s. ASHA MANGAL PORTFOLIO PVT. LTD.

....Respondent(s)

Through : Mr. M.S. Tiwari, Advocate.

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

HON'BLE MR. JUSTICE ARIJIT BANERJEE, JUDGE

O R D E R

1. The present appeal has been filed impugning the order dated December 19, 2013 passed by the Income Tax Appellate Tribunal, "A" Bench, Kolkata in ITA Nos.1978-1979/Kol/2010 for the assessment years 2004-05 and 2005-06 respectively.

2. Learned counsel for the respondent pointed out that the amount of tax involved in the present appeal is less than ₹ 1 crore. The same being below the minimum limit prescribed for filing 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, the present appeal may be dismissed.

3. The present appeal is disposed of accordingly, however, keeping open the questions of law raised therein.

KOLKATA
23.07.2021
akg/S.Kumar

(ARIJIT BANERJEE)
JUDGE

(RAJESH BINDAL)
CHIEF JUSTICE (ACTING)