

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITA/163/2018
IA NO: GA/2/2018 (Old No: GA/2334/2018)

(Through Video Conferencing)

PRINCIPAL COMMISSIONER OF INCOME TAX, (CENTRAL)–1,
KOLKATA

....Appellant(s)

Through : (None)

V/s

M/s. SUPER SMELTERS LTD.

....Respondent(s)

Through : (None)

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 May 3, 2017 passed by the Income Tax Appellate Tribunal, “C” Bench, Kolkata in IT.(SS)A. No.137 to 139/Kol/2014 for the assessment years 2006-07, 2009-10 and 2010-11 respectively.

2. A perusal of the paper book shows that the amount of income 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 appeal deserves to 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)