

OD-9

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/75/2015
IA No. GA/1/2015 (Old No. GA/1703/2015),
GA/2/2015 (Old No. GA/1704/2015)

COMMISSIONER OF INCOME TAX, KOLKATA – 2, KOLKATA
VS.
M/S. SNOWTEX UDYOG LIMITED

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM

AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : December 16, 2021.

[Via Video Conference]

Appearance:

*Mr. P.K. Bhowmik, Advocate
... for the appellant*

*Mr. J.P. Khaitan, Sr. Advocate
Ms. Anupa Banerjee, Advocate
Mr. G.S. Gupta, Advocate
... for the respondent*

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, 'B' Bench, Kolkata.

We have heard Mr. P.K. Bhowmik, learned standing counsel appearing for the appellant/revenue and Mr. J.P. Khaitan, learned senior counsel appearing for the respondent/assessee.

We are satisfied with the reasons given in the affidavit filed in support of the petition. Accordingly, delay in filing the appeal is condoned. The petition for condonation of delay stands allowed.

The learned standing counsel appearing for the appellant/revenue on instruction 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.

Connected application, if any, stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)