

OD-2

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

ITA/209/2009

COMMISSIONER OF INCOME TAX-1, KOLKATA – II
VS.
MESSERS BEAR BULL DISTRIBUTORS PRIVATE 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. Smarajit Roychowdhury, Advocate
... 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, 'A' Bench, Kolkata.

We have heard Mr. Smarajit Roychowdhury, learned standing counsel appearing for the appellant/revenue.

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.)

RS/GH.