

OD-6

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

ITA/276/2009

COMMISSIONER OF INCOME TAX, KOLKATA – IV, KOLKATA
VS.
KANORIA CHEMICALS & INDS. LTD.

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. Swapna Das, Advocate
Mr. Sanjay Bhowmik, Advocate
Mr. Siddhart Das, 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, Calcutta.

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.

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.