

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITA/379/2009

(Through Video Conferencing)

COMMISSIONER OF INCOME TAX, KOLKATA – IV

....Appellant(s)

Through : Mr. Manbendra Bandopadhyay, Advocate

V/s

AT & S INDIA LIMITED

....Respondent(s)

Through : Mr. Somak Basu, 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 July 24, 2009 passed by the Income Tax Appellate Tribunal, “A” Bench, Kolkata in ITA Nos.1448 & 1449 (Kol) of 2008 for the assessment years 2002-03 and 2003-04.

2. Learned counsel for the appellant pointed out 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, he may be permitted to withdraw the present appeal.

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

KOLKATA
23.07.2021
akg/S.Kumar

(ARIJIT BANERJEE)
JUDGE

(RAJESH BINDAL)
CHIEF JUSTICE (ACTING)