OD-11

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

IA No.GA/1/2014
(Old No. GA/3766/2014)
In
ITAT/192/2014

COMMISSIONER OF INCOME TAX, KOLKATA-XVII
Vs
MS. MAYA SARKAR

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon’ble JUSTICE HIRANMAY BHATTACHARYYA

Date : December 13, 2021.
(Via Video Conference)

<u>*Appearance:*</u>
Ms. Sucharita Biswas, Adv.
... for the appellant/Revenue

Mr. Malay Dhar, Adv.
Mr. Bhaskar Sengupta, Adv.
... for the respondent/assessee

The Court : This appeal by the Revenue filed under Section 260A of the Income Tax Act, 1961 (the ‘Act’ in brevity) is directed against the order dated 8th July, 2014 passed by the Income Tax Appellate Tribunal, ‘B’ Bench, Kolkata in ITA No. 622/Kol/2012 for the assessment year 2007-08.

We have heard Ms. Sucharita Biswas, learned standing counsel appearing for the appellant/Revenue and Mr. Malay Dhar, learned counsel appearing for the respondent/assessee.

It is pointed out by the learned standing counsel for the appellant by referring to the assessment order that tax effect in this case is well below the threshold limit fixed in the circular issued by the C.B.D.T.

In the light of the said submission, this appeal is dismissed on the ground of low tax effect. The substantial questions of law raised by the Revenue are left open.

Consequently, application also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

RS/GH.