

**HIGH COURT AT CALCUTTA**  
(ORIGINAL SIDE)

ITAT/203/2014  
IA NO:GA/1/2014 (OLD NO:GA/4060/2014)  
(Through Video Conferencing)

COMMISSIONER OF INCOME TAX, KOLKATA-11, KOLKATA  
....Appellant(s)

Through: Mr. Manabendranath  
Bandyopadhyay, Advocate

v/s

MODERN INTERNATIONAL  
.....Respondent(s)

Through: Mr.J.P.Khaitan, Sr. Advocate  
(VC), Ms. Swapna Das,  
Mr. Soumya Kejriwal and  
Mr. Siddhartha Das, Advocates.

**Coram : HON'BLE MR. JUSTICE RAJESH BINDAL, JUDGE**

**HON'BLE MR. JUSTICE ANIRUDDHA ROY, JUDGE**

**O R D E R**

1. The revenue has filed the present appeal against the order dated 15<sup>th</sup> July, 2014 passed by the Income Tax Appellate Tribunal "C" Bench, Kolkata (for short 'the Tribunal') in I.T.A. No. 1697/Kol/2012, for the assessment year 2009-10.
2. Learned counsel for the appellant pointed out that in paragraph 8 of the stay application it has been mentioned that the tax effect in the present appeal is ₹25,80,165/-. The same being below the minimum limit prescribed for filing or pursuing 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. In view of the facts as stated above, the present appeal is dismissed  
as withdrawn, however, keeping open the question of law raised therein.

KOLKATA  
25.03.2021  
GH/akg.

**(ANIRUDDHA ROY)**  
**JUDGE**

**(RAJESH BINDAL)**  
**JUDGE**