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

ITA/111/2018
COMMISSIONER OF INCOME TAX, CENTRAL-I, KOLKATA
VERSUS
M/S. AMRIT FEEDS LIMITED

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE BIVAS PATTANAYAK

Date : 13th July, 2022

Appearance :-

Mr. Soumen Bhattacharjee, Adv.
... For Appellant

The Court : This appeal by the revenue filed under Section 260A of the Income Tax Act, 1961 (the Act, for brevity)) is directed against the order passed by the Income Tax Appellate Tribunal, "B" Bench, Kolkata in ITA No. 825/Kol/2012, for the assessment year 2008-09. The revenue has raised the following substantial questions of law for consideration.

i) Whether on the fact and circumstances of the case the Income Tax Appellate Tribunal erred in law in holding that mixing of different ingredients without involving any change in the chemical composition of the ingredients was entitled for deduction under section 80IB(5) of the Income Tax Act, 1961 ?

ii) Whether on the fact and circumstances of the case the Income Tax Appellate Tribunal erred in law in deleting the addition made by the assessing officer on account of delayed payment of employees contribution to provident fund and ESI ?

We have heard Mr. Soumen Bhattacharjee, learned standing Counsel appearing for the appellant. The learned standing Counsel submits that he has got written instruction from the Income Tax Department vide letter dated 5th April, 2019 that the tax effect involved in this appeal is Rs.48,91,380/-, which is lesser than the threshold limit fixed by the CBDT in their Circular. Therefore, the revenue cannot pursue this appeal.

Accordingly, the appeal stands dismissed on the ground of low tax effect. Consequently, the substantial questions of law are left open.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)

PKD/SN
AR(CR)