

OD – 13

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

ITA/40/2015
COMMISSIONER OF INCOME TAX - XIII
VS.
M/S. SHEO SAKTI COKE INDUSTRIES

BEFORE :
THE HON'BLE JUSTICE T.S.SIVAGNANAM
A N D
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATED : JANUARY 19 2022.
[Via Video Conference]

Appearance :
Mr. Manabendra Nath Bandyopadhyay, Advocate
...for appellant

The Court :- This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 is directed against the order passed by the Income Tax Appellate Tribunal, Calcutta.

Learned Standing Counsel appearing for the appellant/revenue has given instruction to the effect that this appeal cannot be prosecuted by the appellant/revenue on the ground of low tax effect.

Recording the said submission, the appeal stands dismissed on the ground of low tax effect.

Consequently, substantial questions of law which have been raised, are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

GH/kb.