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

ITA/18/2012
COMMISSIONER OF INCOME TAX, CENTRAL-I, KOLKATA
VS.
SHEELA DEVI AGARWALLA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 17th November, 2022

<u>Appearance</u> :
Mr. Soumen Bhattacharjee, Adv.
…for the appellant

Mr. Saumya Kejriwal, Adv.
Mr. G.S. Gupta, Adv.
…for the respondent

The Court : This appeal at the instance of the revenue under Section 260A of the Income Tax, 1961 (the Act) is directed against the order dated July 14, 2011 passed by the Income Tax Appellate Tribunal, "A" Bench, Kolkata in ITA Nos. 42 to 44 (Kol) of 2011 for the assessment years 2003-04, 2005-06 and 2007-08 respectively.

Mr. Soumen Bhattacharjee, learned standing counsel representing the appellant/revenue, submits that the tax effect in the instant appeal is below the threshold limit as per the CBDT circular. Such fact has not been disputed by the learned counsel for the respondent/assessee.

In view thereof, the revenue cannot pursue the appeal any further.

Accordingly, the appeal stands dismissed on the ground of low tax effect.

The substantial questions of law already framed by this Court by order dated January 24, 2012 are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

SN.
AR(CR)