OD–2

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

ITA/91/2011
IA No. GA/3/2017 (OLD NO. GA/22/2017)
COMMISSIONER OF INCOME TAX, KOLKATA-III
VS.
M/S. CALCUTTA HALDIA SHIPPING SERVICES P. LTD.

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 16th December, 2022

Appearance :
Mr. Soumen Bhattacharjee, Adv.
....for appellant
Mr. Avra Mazumder, Adv.
Mr. Soumitra Chowdhury,Adv.
Mr. Binayak Gupta, Adv.
...for respondent

The Court : This appeal filed by the revenue directed against the order passed by the Income Tax Appellate Tribunal, Kolkata. The learned standing Counsel for the appellant has written instructions from the appellant vide letter dated 4.4.2019 that the appeal is below the threshold limit fixed in the circular issued by the C.B.D.T. Therefore, the appellant/revenue cannot pursue this appeal.

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.