OD-4

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

ITA 54 of 2011

COMMISSIONER OF INCOME TAX, CENTRAL-II
VERSUS
M/S. GANESH NARAYAN BRIJLAL LTD.

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 17th January, 2022.

Appearance:
Mr. M.N. Bandopadhyay, Adv.
...for the appellant.

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

The learned standing counsel appearing for the appellant/revenue has given instructions 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.)

s.pal/pkd