

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

ITA 30 of 2012
COMMISSIONER OF INCOME TAX, KOLKATA-XVII, KOLKATA
Vs
SHRI DEO KUMAR SARAF

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 28th April, 2022

Appearance :-

Ms. Smita Das Dey, Adv.

... For the appellant

Mr. Malay Dhar, Adv.

Mr. Bhaskar Sengupta, Adv.

... For the respondent

The Court : This appeal by the revenue directed against the order passed by the Income Tax Appellate Tribunal "A" Bench, Kolkata in I.T.A. No. 1987/Kol/2010 for the assessment year 2007-08. It is submitted by the learned standing Counsel for the appellant that the appeal is not being pursued on account of low tax effect. Accordingly, the appeal stands dismissed on the ground of low tax effect.

The substantial questions of law, which have been suggested, are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)