OD-14

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

ITA/43/2013
COMMISSIONER OF INCOME TAX, CENTRAL- III, KOLKATA
Vs.
M/S GURU NANAK EDUCATIONAL TRUST

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE ANANDA KUMAR MUKHERJEE
Date : January 7, 2022.
[Via Video Conference]

Appearance:
Mr. P.K. Bhowmik, Adv.
Mr. Radhamohan Roy, Adv.

Ms. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
Mr. Tanoy Chakraborty, Adv.

The Court : This appeal has been filed by the Revenue under Section 260A of the Income Tax Act, 1961 challenging the order passed by the Income Tax Appellate Tribunal, Kolkata.

The appellant/department has submitted that the tax effect involved in this appeal is lesser than the threshold limit fixed by the Central Board.

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

The substantial questions of law are left open.

(T. S. SIVAGNANAM, J.)

(ANANDA KUMAR MUKHERJEE, J.)

pa/RS