

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

ITA/81/2011
COMMISSIONER OF INCOME TAX, KOL-XI, KOLKATA
Vs.
M/S. S. S. CONSTRUCTION

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM
AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : January 19, 2022.

Appearance:
Mr. Madhu Jana, Adv., for the appellant.

Mr. J. P. Khaitan, Sr. Adv.
Mr. Siddhartha Das, Adv.
... for the respondent.

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 lax effect.

Consequently, substantial questions of law which have been raised are left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)