

OD-11

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

ITA 51 of 2012

COMMISSIONER OF INCOME TAX, BURDWAN
VERSUS
M/S. ROY BROTHERS

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM

AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 18th JANUARY 2022.

[Via Video Conference]

Appearance:
Mr. Debasish Choudhury, 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.)