OD-10

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

ITAT/143/2016
IA No:GA/1/2016 (Old No.:GA/1115/2016)
PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL – 1, KOLKATA
VERSUS
SARDAR JODH SINGH

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 5TH MAY, 2022.

Appearance:-
Mr. Prithu Dudheria, Adv.
... for Appellant
Mr. J.P.Khaitan, Sr. Adv.
Mrs. Swapna Das, Adv.
...for Respondent

The Court : - This appeal under Section 260A of the Income Tax Act, 1961 is directed against an order dated October 16, 2015 passed by the Income Tax Appellate Tribunal, Kolkata "C" Bench, Kolkata in ITA No. 328/Kol/2011 and ITA No.412/Kol/2011 for the assessment years 2007-08.

It has been submitted by the learned Advocate appearing for the appellant that this appeal cannot be pursued by the revenue as the tax effect involved in this appeal is below the threshold limit as per the Circular issued by the CBDT.

In view of such submission, the appeal stands dismissed on the ground of low tax effect.

The substantial questions of law suggested by the revenue are left open.

In view of dismissal of the appeal, the application being IA No:GA/1/2016 (Old No.:GA/1115/2016) also stands dismissed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

SN/GH.
AR(CR)