OD-38

ITAT/85/2010

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

COMMISSIONER OF INCOME TAX,
CENTRAL-III, KOLKATA

-Versus-

NARENDRA KUMAR JAIN

Appearance:
Mr. S. N. Dutta, Adv.
...for the appellant.

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 14th February, 2022.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the 'Act' in brevity) is directed against the consolidated order dated 14th August, 2009 passed by the Income Tax Appellate Tribunal, "C" Bench, Kolkata (in short the 'Tribunal') in IT(SS)A No.4/Kol/2009 for the block period 1.4.1990 to 24.10.2000.

We find from the order sheet that the Court had directed notice to be served on the respondent/assessee and affidavit of service be filed, otherwise the appeal would be dismissed. There is nothing on record to indicate that the notice has been served on the respondent. Be that as it may, we have considered the merits of the matter.

The Ministry of Law has requested Mr. S. N. Dutta, learned Advocate to appear in the matter.

We have heard Mr. Dutta learned Counsel appearing for the appellant. From the order passed by the Commissioner of Income Tax, Central-A-III, Kolkata (CIT(A) dated 8th December, 2008, we find that the tax demanded is Rs.8,40,709/-. If such is the quantum of demand, then the revenue cannot pursue this appeal on the ground of low tax effect.

Accordingly, the appeal stands disposed of on the ground of low tax effect. Consequently, the substantial questions of law are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

S.DasA/s.