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

I.T.A. No.107 of 2012

Commissioner of Income Tax, Kolkata-III, Kolkata.
Versus
Shri Vivek Mundra.

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 19th January, 2022.

Mr. P.K. Bhowmick, Adv.
… for the Appellant.

Mr. Siddhartha Das, Adv.
… for the Respondent.

This appeal, filed under Section 260A of the Income Tax Act by the revenue, is directed against the order dated 24th February, 2012 passed by the Income Tax Appellate Tribunal, 'B' Bench, Kolkata, in ITA No.1409/Kol/2009 for the assessment year 2006-07.

We have heard the learned Counsel for the parties.

It is pointed out by the learned Counsel for the appellant that the tax which has been demanded is Rs.77,84,323/- as could be revealed from the order passed by the Commissioner of Income Tax (Appeal) VIII dated 18th

June, 2009. If such is the position, then the revenue cannot prosecute the appeal on the ground of low tax effect.

Accordingly, appeal stands disposed of. Substantial questions of law which have been framed for consideration, are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Gh/kb,