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

ITAT 162 of 2011
IA No.GA 2 of 2011 (Old No. GA 1686 of 2011)

COMMISSIONER OF INCOME TAX, KOLKATA-II, KOLKATA
VERSUS
M/S. DUNCAN INDUSTRIES LIMITED

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 4th January, 2022.

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

Mr. S. Bhowmik, Adv.
Mr. A.K. Dey, 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.

We have heard Mr. Madhu Jana, learned standing counsel appearing for the appellant/revenue and Mr. S. Bhowmik, learned counsel appearing for the respondent.

The learned standing counsel appearing for the appellant/revenue on instructions from the department submitted that the tax effect in this appeal is below the threshold limit stipulated in the circular issued by the CBDT.

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.

The application being IA No. GA 2 of 2011 (Old No. GA 1686 of 2011) for stay also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd