OD-3

ORDER SHEET
ITA/112/2012
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

COMMISSIONER OF INCOME TAX, KOL-XIII ,KOLKATA
VS
SHRI UMESH PRASAD

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
And
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 25TH MARCH, 2022.

Appearance:
Mrs. Smita Das De, Adv.
...For the Appellant

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 order dated 24th June, 2011 passed by the Income Tax Appellate Tribunal, "D" Bench, Kolkata in M.A. No.81/Kol/2009 connected to I.T.(SS)A No.112/Kol/2004 for the block assessment period 1987-88 to 1997-98.

The revenue has raised the following substantial question of law for consideration:

"'(i) Whether on the facts and in the circumstances of the case the Learned Tribunal was justified in law in reversing its own order in the original order under the garb of rectification proceedings passed under Section 254(2) of the said Act ?"

We have heard Ms. Smita Das De, learned standing Counsel appearing for the appellant/revenue.

It is submitted by the learned Counsel for the appellant/revenue that this appeal is not being pursued by the revenue on the ground of low tax effect. This submission is placed on record and the appeal stands dismissed on the ground of low tax effect. Consequently, the substantial question of law is left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

SN/S.De