OD-1

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

ITA/67/2013
COMMISSIONEER OF INCOME TAX, KOL – XIX
VS.
BIJOY RATAN MAHESWARI

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 1st July, 2022.

Appearance:
Mr. Soumen Bhattacharyya, Adv.
…for appellant

The Court : This appeal under Section 260A of the Income Tax Act, 1961 is directed against the order dated December 18, 2012 passed by the Income Tax Appellate Tribunal "SMC" Bench, Kolkata in ITA/1605/Kol/2012 relating to assessment year 2008-2009.

The learned Counsel appearing for the appellant, on instruction, submits that the tax effect involved in the instant appeal is below the threshold limit fixed by the CBDT.

In view thereof, the revenue cannot proceed with the instant appeal and, as such, the same accordingly stands dismissed as not pressed.

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.