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

IA No.GA 2 of 2017(Old No.GA 3362 of 2017)
In
ITAT 338 of 2017

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-1, KOLKATA
VERSUS
M/S. RUNGTA MINES LTD.

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 3rd January, 2022.

Appearance:
Mr. Subash Agarwal, Adv.
Mr. Pranit Bag, Adv.
...for the appellant.

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. Subash Agarwal, learned standing counsel appearing for the appellant/revenue.

The learned standing counsel appearing for the appellant/revenue on instructions from the department submitted that the appeal cannot be pursued by the revenue on account of low tax effect.

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 GA 2 of 2017 (Old No. 3362 of 2017) for stay also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd