OD-18

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

ITAT 358 of 2017
IA No.GA 1 of 2017 (Old No. GA 3604 of 2017),
GA 2 of 2017 (Old No. GA 3605 of 2017)

PRINCIPAL COMMISSIONER OF INCOME TAX, KOLKATA-3, KOLKATA
VERSUS
PATTON DEVELOPERS PVT. LTD.

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 17th January, 2022.

Appearance:
Mr. Debasish Chowdhury, Adv.
Mr. Soumen Bhattacharya, 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 are satisfied with the reasons assigned in the affidavit filed in support of the petition. Accordingly, delay in filing the appeal is condoned. The application being IA No. GA 1 of 2017 (Old No. GA 3604 of 2017) for condonation of delay stands allowed.

The learned standing counsel appearing for the appellant/revenue has given instructions to the effect that this appeal cannot be prosecuted by the appellant/revenue on the ground 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 No. GA 2 of 2017 (Old No. GA 3605 of 2017) for stay also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

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