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

ITAT 412 of 2017
IA No.GA 1 of 2017 (Old No. GA 3795 of 2017),
GA 2 of 2017(Old No.GA 3796 of 2017)

THE PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-1, KOLKATA
VERSUS
M/S. PAHARPUR COOLING TOWER LTD.

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM
AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 3rd January, 2022.

Appearance:
Mr. Asok Bhowmik, Adv.
...for the appellant.

Mr. Somak Basu, 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. Asok Bhowmik, learned standing counsel appearing for the appellant/revenue and Mr. Somak Basu, learned counsel appearing for the respondent.

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 3795 of 2017) for condonation of delay stands allowed.

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. 3796 of 2017) for stay also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)