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

ITAT 423 of 2017
IA No.GA 1 of 2017 (Old No. GA 3817 of 2017),
GA 2 of 2017(Old No.GA 3818 of 2017)

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VERSUS
M/S. JALAN CEMENT WORKS LTD.

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM
AND

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 3rd January, 2022.

Appearance:
Mr. Smarajit Roychowdhury, 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. Smarajit Roychowdhury, learned standing counsel appearing for the appellant/revenue.

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 3817 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. 3818 of 2017) for stay also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)