OD-2

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

ITA/20/2019
COMMISSIONEER OF INCOME TAX-2, KOLKATA
VS.
M/S. RNT PLANTATIONS LTD.

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

Appearance:
Ms. Swapna Das, Adv.
…for appellant

The Court : This appeal under Section 260A of the Income Tax Act, 1961 is directed against the order dated September 13, 2017 passed by the Income Tax Appellate Tribunal "C" Bench, Kolkata in ITA/82/Kol/2015 relating to assessment year 2009-2010.

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 question of law framed by an order dated February 18, 2019 is, however, left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.