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

ITAT/343/2016  
IA No.GA/1/2017 [OLD NO:GA/1612/2017]  
PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA  
VS.  
KALYANPUR CEMENTS LTD.

BEFORE :  
THE HON'BLE JUSTICE T.S. SIVAGNANAM  
And  
THE HON'BLE JUSTICE BIVAS PATTANAYAK  
Date : 8<sup>th</sup> July, 2022

Appearance :  
Mr. Prithu Dudheria, Adv.  
....for the appellant  
Mr. Avra Mazumder, Adv.  
Mr. Binayak Gupta, Adv.  
...for the respondent

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 is directed against the order dated 19<sup>th</sup> April, 2016 passed by the Income Tax Appellate Tribunal, Kolkata Bench (Tribunal) in ITA/1956/Kol/2013 for the assessment years 2008-09.

We have heard Mr. Prithu Dudheria, learned standing Counsel for the appellant and Mr. Mazumder, learned Advocate appearing for the respondent.

Learned standing Counsel for the appellant has produced a written communication given by the department stating that tax effect in this appeal is less than the threshold limit. Therefore, the revenue seeks to withdraw the appeal.

The said instruction is placed on record.

The appeal is dismissed as withdrawn and the substantial questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)