OD–12

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

ITAT/133/2014
IA NO: GA/1/2014[Old No:GA/2712/2014]
COMMISSIONER OF INCOME TAX, CENTRAL II, KOLKATA
VS
AJIT KUMAR SURANA

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th December, 2022

Appearance :
Mr. Prithu Dudheria, Adv.
…for appellant.
Mr. A. K. Dey, Adv.
…for respondent.

The Court : This appeal by the revenue filed under section 206A of the Income Tax Act, 1961 is directed against the order dated 18th March, 2014 passed by the Income Tax Appellate tribunal, "B" Bench, Kolkata in ITA Nos.835, 836, 837, 838 & 839/Kol/2013 for the assessmet years 2006-07, 2007-08, 2009-10 & 2010-11.

The learned standing counsel for the appellant has written instruction to state that the tax effect for all the four assessment years is well below the threshold limit prescribed in the circular issued by the CBDT.

If that is so, the appellant/revenue cannot pursue this appeal. In the light of the above, the appeal stands disposed of on the ground of low tax effect and the substantial questions of law are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.