OD-12

ITAT/365/2016

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

PRINCIPAL COMMISSIONER OF INCOME TAX-17, KOLKATA

-Versus-

M/S. NEW ALIGNMENT KOLKATA

Appearance:
Mr. Prithu Dudheria, Adv.
...for the appellant.

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE BIVAS PATTANAYAK

Date : 15th July, 2022.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the 'Act' for brevity) is directed against the order dated 6th April, 2016 passed by the Income Tax Appellate Tribunal, Kolkata, "A" Bench, Kolkata in ITA No.504/Kol/2014 for the assessment years 2010-11.

We have heard Mr. Prithu Dudheria, learned standing counsel for the appellant/revenue.

From the memorandum of appeal we find that the tax effect involved in this appeal is Rs.54,98,950/- which is lesser than the threshold limit fixed by the CBDT.

Accordingly, the appeal filed by the revenue (ITAT/365/2016) stands dismissed on the ground of low tax effect and the substantial questions of law as suggested by the revenue are left open.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)

As/S.Das
AR(CR)