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

ITA 327 of 2009
IA No.GA 1 of 2009 (Old No. GA 2942 of 2009)

COMMISSIONER OF INCOME TAX, KOLKATA-III
VERSUS
M/S. ABP PRIVATE LIMITED

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 4th January, 2022.

Appearance:
Mr. P.K. Bhowmik, Adv.
...for the appellant.

Mr. Agnibesh Sengupta, Adv.
...for the respondent.

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. P.K. Bhowmik, learned standing counsel appearing for the appellant/revenue and Mr. Agnibesh Sengupta, learned counsel appearing for the respondent.

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 2009(Old No.GA 2942 of 2009) for condonation of delay stands allowed.

The learned standing counsel appearing for the appellant/revenue on instructions from the department submitted that the tax effect in this appeal is below the threshold limit stipulated in the circular issued by the CBDT.

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.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd