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

ITAT/198/2013
IA NO: GA/1/2013 (OLD NO. GA/3526/2013)

COMMISSIONER OF INCOME TAX, KOLKATA-XI
Vs
M/S. SIMPLEX SOMDATT BUILDERS, JV

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 6th June, 2022.

Appearance:
Mr. Soumen Bhattacharjee, Adv.
....for appellant

Ms. Nilanjana Banerjee Pal, Adv.
...for the respondent.

The Court : This appeal by the revenue under Section 260A of the Income Tax Act, 1961 (the Act, for brevity) is directed against the order dated June 18, 2013, passed by the Income Tax Appellate Tribunal, "B" Bench, Kolkata in I.T.A. No. 1684/Kol/2011 and in I.T.A. No. 1685/Kol/2011 for the assessment year 2007-08.

We have heard Mr. Soumen Bhattacharjee, learned standing counsel appearing for the appellant/revenue and Ms. Nilanjana Banerjee Pal, learned counsel appearing for the respondent/assessee.

As rightly pointed out by the learned standing counsel appearing for the appellant/revenue that the tax effect in the case on hand is Rs.31,31,684/- which is below the threshold limited fixed by the CBDT in its circular. Therefore, the revenue cannot pursue this appeal.

Accordingly, the appeal stands dismissed on the ground of low tax effect. The stay application also stands closed.

Consequently, the substantial questions of law suggested are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

S.pal/GH