

OD – 2

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

ITA/341/2009

COMMISSIONER OF INCOME TAX, KOLKATA-XVII
VS.
DEO KUMAR SARAF

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
A N D
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : February 16, 2022.

[Via Video Conference]

Appearance :
Mr. Malay Dhar, Adv.
Mr. Bhaskar Sengupta, Adv.
... for the respondent

The Court : This appeal has been filed by the revenue challenging the order passed by the Income Tax Appellate Tribunal, Kolkata.

The revenue has stated that the appeal is not being pursued on account of low tax effect. Accordingly, the appeal is dismissed on the said ground.

Questions of law suggested are left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)