

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

ITA 42 of 2015
PRINCIPAL COMMISSIONER OF INCOME TAX -3, KOLKATA
Vs
M/s. FIVE STAR SHIPPING AGENCY LIMITED

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 28th April, 2022

Appearance :-
Mr. Prithu Dudheria, Adv.

... For the appellant

The Court : This appeal by the revenue directed against the order passed by the Income Tax Appellate Tribunal "B" Bench, Kolkata in I.T.A. No. 296/Kol/2012 and I.T.A.No.1001/Kol/2012 for the assessment years 2006-07 and 2007-08 respectively. It is submitted by the learned standing Counsel for the appellant that the appeal is not being pursued on account of low tax effect. Accordingly, the appeal stands dismissed on the ground of low tax effect.

The substantial questions of law, which have been suggested, are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)