OD – 26

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITA/32/2014

COMMISSIONER OF INCOME TAX, SILIGURI
VS
M/S NARENDRA TEA CO. (P) LTD

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 19th December, 2023

<u>*Appearance :*</u>
Sri Soumen Bhattacharjee, Adv.
..for the appellant.

Sri Sayan Ganguly, Adv.
Sri Subhransu Ganguly, Adv.
...for the respondent.

1. Heard Sri Soumen Bhattacharjee, learned senior standing counsel for the appellant and Sri Sayan Ganguly, learned counsel for the respondent.

2. Learned counsel for the appellant states that this single appeal has been filed to challenge a common order of the Income Tax Appellate Tribunal relating to assessment years 2004-05, 2005-06, 2006-07 and 2007-08. He states that tax effect in assessment years 2004-05, 2005-06 and 2007-08 is below the limit prescribed for filing appeal under Circular No.17/2019 dated 8.8.2019. He further states that so far as the assessment year 2006-07 is concerned, the dispute has already been settled by the assessee by invoking Direct Tax

Vivad Se Vishwas Rules, 2020 and, thus, nothing survives in the appeal in so far as assessment year 2006-07 is concerned.

3. Learned counsel for the respondent does not dispute the submission of the appellant made through the learned counsel. Learned counsel for the appellant has also produced before us a photostat signed copy of check list by the Principal Commissioner of Income Tax, Siliguri as well as copy of Form - 5 dated 25.5.2022 under the Direct Tax Vivad Se Vishwas Rules, 2020, which both are kept on record.

4. For the reasons afore-stated, the appeal [ITA/32/2014] is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S.Das/