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

ITA/52/2013
IA NO. GA/2/2012 (Old No.GA/3195/2012)
COMMISSIONER OF INCOME TAX KOLKATA- XI
VS.
SMT. PREMLATA MAHESWARI

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 1st March, 2023

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

The Court : - This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the order dated January 20, 2012 passed by the Income Tax Appellate Tribunal "A" Bench, Kolkata in I.T.A. No. 1384/Kol/2011 relating to the Assessment Year 2008-2009.

The appeal was admitted on 13.6.2011 on the following substantial question of law :-

i) Whether the Learned Tribunal failed to appreciate the interpretation of provision of Section 194C of the Income Tax Act without considering CBDT Circular No. 715?

ii) Whether on the facts and circumstances of the case, the Learned Income Tax Appellate Tribunal has erred in law in holding that the respondent had used M/s. Standard Publicity Pvt. Ltd. as a channel for executing the advertisement jobs without considering that the nature of work?

We have heard Mr. Soumen Bhattacharjee, learned standing Counsel for the appellant.

As could be seen from Memorandum and Terms of Appeal in paragraph 8 of that the tax effect involved in this appeal is Rs.22,47,264/- which is less than the threshold limit of Rs. 1 crore and, therefore, the revenue cannot pursue this appeal.

Accordingly, the appeal stands disposed of on the ground of low tax effect.

The substantial question of law, which has been admitted, is left open.

Consequently, GA/2/2012 stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.