OD – 8

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

ORIGINAL SIDE

ITA/29/2011
IA NO.GA/1/2010 (Old No.GA/3356/2010)

COMMISSIONER OF INCOME TAX, KOL-III, KOLKATA

-Versus-

OTS LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 14th December, 2023

Appearance :
Sri Om Narayan Rai, Adv.
Sri Soumen Bhattacharjee, Adv.
..for the appellant.

Sri J.P. Khaitan, Sr. Adv.
Sri Kanakendu Chatterjee, Adv.
...for the respondent.

1. Heard Sri Om Narayan Rai, learned senior standing counsel for the appellant/Income Tax Department and Sri J.P. Khaitan, learned senior counsel assisted by Sri Kanakendu Chatterjee, learned advocate for the respondent/assessee.

2. Pursuant to our order dated 5.12.2023, learned counsel for the appellant has produced before us a computation sheet dated 11.12.2023 sent by Sri Jai Prakash Yadav, ACIT, Circle – 7 (1), Kolkata, which is kept on record.

3. As per the computation sheet, as produced by the learned counsel for the appellant, the tax effect is Rs.39,69,298/-

which is much below the minimum prescribed limit, for filing the appeal by the revenue, in terms of Circular No.17/2019 dated 08.08.2019. Under the circumstances, the appeal deserves to be dismissed on account of tax effect being below the minimum prescribed limit.

4. In view of the aforesaid, the appeal [ITA/29/2011] is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S.Das/