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

ITAT/90/2011
COMMISSIONER OF INCOME TAX, KOLKATA- II
VS.
MESSERS DUNCAN INDUSTRIES LIMITED

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

<u>Appearance</u> :
Mr. Tilak Mitra, Adv.
....for appellant.

Mr. A.K. Dey, Adv.
... for respondent.

The Court : This appeal by the revenue filed under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the common order dated 3rd October, 2008, passed by the Income Tax Appellate Tribunal, 'B' Bench, Kolkata (Tribunal) in ITA No. 690/Kol/2008 for the assessment year 2000-01.

The appeal was admitted on 28th February, 2011 on the following substantial question of law :

"1) Whether the learned tribunal below committed substantial error of law in deleting disallowance of payment of Rs.1,20,000/- to M/s. Dial Consultancy Limited by relying upon the order of assessment relating to previous order by overlooking the fact that such fact cannot be resjudicata in the substantial year ?"

We have heard Mr. Tilak Mitra, learned standing counsel appearing for the appellant and Mr. A.K. Dey, learned advocate for the respondent.

As could be seen from the above substantial question of law, the tax effect involved in this case is only Rs.1,20,000/-, which is far less than the threshold limit of Rs.1 Crore. Therefore, the revenue cannot pursue this appeal.

Accordingly, the appeal stands disposed of on the ground of low tax effect and the substantial question of law is left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

S.Pal/SN.