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

ITA/42/2013
COMMISSIONER OF INCOME TAX, KOLKATA-XI, KOLKATA
VS.
OCEAN EXPRESS

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 2nd March, 2023

Appearance :
Mr. Prithu Dudhoria, Adv.
...for appellant

The Court : - This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the order dated 08.6.2012 passed by the Learned Income Tax Appellate Tribunal "B" Bench, Kolkata in I.T.A. No. 1609/Kol/2011 for the Assessment Year 2007-2008.

It has been submitted that this appeal was admitted by order dated June 17, 2013 after framing the substantial questions of law .

The learned Advocate for the revenue submits that the tax effect involved in the instant appeal is Rs.83,820/- which is far below the threshold limit as would be evident from the Circular issued by the C.B.D.T.

In view of the above, the revenue cannot pursue this appeal any further.

Accordingly, the appeal stands dismissed and the substantial questions of law are kept open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.