

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

ITA/88/2011
IA NO. GA/1/2011 (Old No.GA/421/2011)
COMMISSIONER OF INCOME TAX, KOLKATA-II, KOLKATA
VS.
UNIVERSAL CABLES LTD.

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
Mr. J.P. Khaitan, Sr. Adv.
Ms. Sapna Das, Adv.
Mr. S. Das, Adv.
...for respondent

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 September 24, 2010 passed by the Learned Income Tax Appellate Tribunal "B" Bench, Kolkata in I.T.A. No. 1298/Kol/2010 for the Assessment Year 2006-2007.

It has been uniformly submitted by the learned Advocates representing the parties that this appeal was admitted on 1.3.2011.

As rightly pointed out by the learned Advocate representing the appellant that the tax effect in the instant appeal is much below the threshold limit as would be evident from the Circular issued by the C.B.D.T.

In view thereof, the revenue cannot proceed with the appeal any further.

The substantial questions of law framed at the time of admissions are, however, left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)