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

ITA/45/2012
COMMISSIONER OF INCOME TAX, KOLKATA-XII
VS.
M/s. S.S. IMPEX

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th March, 2023

Appearance :
Mr. Soumen Bhattacharjee, 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 September 23, 2011 passed by the Income Tax Appellate Tribunal "B" Bench, Kolkata in ITA No.977/Kol/2011 relating to the assessment years 2006-2007. This appeal was admitted on 30th March, 2012 upon framing the following substantial questions of law :-

"1. Whether the ratio laid down in the judgment in case of (CIT Versus Stumm India) in ITA 127 of 2009 (unreported) is applicable in this case or not?

2. Whether the leaned Tribunal erred in law by not holding that the assessee in the facts and circumstances of the case was obliged to deduct tax at source under Section 194C read with Section 40(a)(ia) of the Income Tax Act, 1961? "

Mr. Soumen Bhattacharjee, learned Counsel representing the revenue draws the attention of the court to the order passed by the CIT(Appeals) to indicate that the tax effect involved in this appeal is Rs.32,00,444/-/- which is far below the threshold limit fixed by the C.B.D.T. In view thereof, the revenue cannot proceed with this appeal any further.

Accordingly, the instant appeal stands dismissed on the ground of low tax effect and the substantial questions of law framed by this Court by order dated 30.03.2012 are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH