

ORDER

OD – 12

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

ITA/44/2013

COMMISSIONER OF INCOME TAX, KOLKATA-IV  
VERSUS  
M/S. CHAMPION COMMERCIAL CO. LTD.

BEFORE:

The Hon'ble Justice SURYA PRAKASH KESARWANI  
The Hon'ble Justice RAJARSHI BHARADWAJ

Date : 12<sup>th</sup> December 2023.

Appearance:

Mr. Amit Sharma, Advocate  
... for appellant.

Mr. Ananda Sen, Advocate  
... for respondent.

1. This appeal relates to assessment year 2008-09.
2. Learned counsel for the Income Tax Department / appellant states that in this case, the tax effect involved is less than the monetary limit for filing appeal as prescribed in Circular No.17/2019 dated 08.08.2019 and therefore this appeal may be dismissed.
3. In view of the aforesaid, the appeal is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)