OD-7

ITA/54/2012

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (Income Tax)
ORIGINAL SIDE

COMMISSIONER OF INCOME TAX,
CENTRAL-I,

-Versus-

M/S. MAITHAN ALLOWS LIMITED

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 12th December, 2023

Appearance:
Mr. Aryak Dutt, Adv.
...for the appellant

Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
...for the respondent.

The Court : Heard learned counsel for the appellant/Income Tax Department and the learned counsel for the respondent.

Pursuant to our order dated 28th November, 2023, learned counsel for the appellant states that fresh appeal was filed as a common appeal against the impugned order of the Tribunal for the assessment years 2002-03, 2003-04, 2004-05, 2005-06 and 2006-07. He states that in three assessment years, tax effect is below the limit prescribed for filing of appeal by Circular

No.17/2019 dated 8th August, 2019. For rest of the two assessment years, the assessee opted for *Direct Taxes Vivad-se-Viswas Scheme* and has got settled the matter. He, therefore, submits that this appeal deserves to be dismissed.

Learned counsel for the respondent does not dispute the above factual position and states that in view of the statements made by learned counsel for the appellant, the appeal deserves to be dismissed.

In view of the aforesaid, the appeal is dismissed for the assessment years in which the tax effect is below the limit as prescribed by the aforesaid circular and is also dismissed for the rest of the assessment years as infructuous.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.