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ITA/132/2010

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

COMMISSIONER OF INCOME TAX,
KOLKATA-II, KOLKATA

-Versus-

JUBILEE INVESTMENT AND
INDUSTRIES LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 1st December, 2023

Appearance:
Mr. Soumen Bhattacharyya, Adv.
...for the appellant.

Mr. Pratyush Jhunjhunwala, Adv.
Mr. A. K. De, Adv.
...for the respondent.

The Court : Heard learned counsel for the appellant/Income Tax department and learned advocate for the respondent/assessee.

This appeal relates to assessment year 1999-2000. The learned counsels state that the tax effect involved in the present appeal filed by the Department is much below the monetary limit fixed under the Circular No.17/2019 dated 8th August, 2019 issued by the Government of India, Ministry of

Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi and in view thereof, the present appeal deserves to be dismissed.

We find that the tax effect is less than the monetary limit fixed under the aforesaid Circular for filing of the appeal by the income tax department. Therefore, the appeal (ITA/132/2010) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.