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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITA/115/2010

COMMISSIONER OF INCOME TAX,
KOLKATA - IV

-Versus-

M/S. SELVEL ADVERTISING PVT.
LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 30th November, 2023

Appearance :
Sri Somok Basu, Adv.
..for the respondent/assessee.

The Court : Case called out. None appears for the appellant to press the appeal.

Sri Somok Basu, learned counsel for the respondent/assessee, is present.

This appeal relates to assessment year 2004-05. The learned counsel for the respondent/assessee has referred to the assessment order and the appellate order passed by the Commissioner of Income Tax (Appeals) and states that the tax effect involved in the present appeal filed by the CIT(A) 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 much less than the monetary limit fixed under the aforesaid Circular for filing of the appeal by the income tax department. Therefore, the appeal is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S.Das/