

OD - 20

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

ORIGINAL SIDE

ITA/64/2012
COMMISSIONER OF INCOME TAX
CENTRAL - II, KOLKATA

-Versus-

M/S. BASIL INTERNATIONAL
LIMITED

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 28th November, 2023

Appearance :
Mr.Smita Das De, Adv.
..for the appellant.

The Court : Heard Ms. Smita Das De, learned counsel for the income tax department/appellant. This appeal relates to assessment year 2006-07. The learned counsel for the appellant has filed today affidavit of service which is taken on record.

Perusal of the order of the Commissioner of Income Tax (Appeals) dated 1st September, 2009 reveals that the tax effect would be less than the monetary limit fixed for filing of the appeal under the Circular No.17/2019 dated 8th August, 2019. The learned counsel for the appellant does not dispute the aforesaid position of facts.

In view of the aforesaid, the appeal is dismissed in terms of being below the monetary limit fixed under the

aforesaid Circular for filing of the appeal.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S.Das/