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

ORIGINAL SIDE

ITA/66/2012
COMMISSIONER OF INCOME TAX – XVI, KOLKATA

-Versus-

M/S. KARRY OVERSEAS

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

The Court : None appears for the parties to press the appeal. Paper book has not yet been filed.

Perusal of the order of the Commissioner of Income Tax (Appeals) relating to the assessment year 2003-04 filed by the assessee shows that the income tax demanded was Rs.12,36,998/-. The appeal was allowed by the CIT(A). The revenue filed the appeal before the tribunal which was dismissed. The revenue has filed the present appeal. Thus, the tax effect of the disputed amount involved in the present appeal before us is Rs.12,36,998/- which is much below the monetary limit fixed under the Circular No.17/2019 dated 8th August, 2019 for filing of the appeal before the income tax department.

In view of the aforesaid, the appeal is dismissed being below the monetary limit fixed under the aforesaid Circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S.Das/