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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/311/2008
COMMISSIONER OF INCOME TAX, KOLKATA-XII
VS.
ASHA RANI PODDAR AND ANR.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th March, 2023

Appearance :
Mr. Soumen Bhattacharjee, Adv.
...for appellant

The Court : - This appeal filed by the revenue under Section 260A of the Income Tax Act (the Act) is directed against the order dated September 28, 2007 passed by the Income Tax Appellate Tribunal "D" Bench, Kolkata in IT(SS) A No. 57/Kol/2007 relating to Block Period 9.4.1986 to 11.3.1997. This appeal was admitted on 11.8.2008 upon framing the following substantial questions of law :-

> "1. Whether on the facts and in the circumstances of the case the Income Tax Appellate Tribunal was justified in allowing the assessee's appeal without proper appreciation of the materials brought on record by the Assessing Officer during the course of assessment and without considering the argument of the department ?
>
> 2. Whether on the facts and in the circumstances of the case the Income Tax Appellate Tribunal was justified in not considering that the seized documents are the sufficient evidence to prove that the assessee engaged himself in the joint venture?"

Mr. Soumen Bhattacharjee, learned Counsel representing the revenue draws the attention of the court to the order passed by the CIT(Appeals) to indicate that the tax effect involved in this appeal is Rs.51,23,854/- which is far below the threshold limit fixed by the C.B.D.T. In view thereof, the revenue cannot proceed with this appeal any further.

Accordingly, the instant appeal stands dismissed on the ground of low tax effect and the substantial questions of law framed by this Court by order dated 11.08.2008 are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH