OD – 14

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

ORIGINAL SIDE

ITA/162/2010

COMMISSIONER OF INCOME TAX,
KOLKATA-II, KOLKATA
VS
M/S. HINDUSTHAN MOTORS LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 19th December, 2023

Appearance :
Sri Prithu Dudheria, Adv.
..for the appellant.

Sri Soham Sen, Adv.
...for the respondent.

1. This appeal relates to assessment years 2002-03 and 2003-04.

2. Learned standing counsel for the Income Tax Department/appellant states that in this case, the tax effect involved is less than the monetary limit for filing appeal as prescribed in Circular No.17/2019 dated 08.08.2019 and, therefore, this appeal may be dismissed.

3. In view of the aforesaid, the appeal [ITA/162/2010] is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S.Das/