OD-22

ITA/63/2014

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (Income Tax)
ORIGINAL SIDE

COMMISSIONER OF INCOME TAX,
KOLKATA-IV, KOLKATA

-Versus-

M/S. MIRA LEATHER CONSULTANTS
PRIVATE LIMITED

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

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

Mr. Avra Majumdar, Adv.
Mr. Samrat Das, Adv.
Ms. Elina Dey, Adv.
...for the respondent.

The Court : Heard Mr. Prithu Dudheria, learned counsel for the appellant/Income Tax department and Mr. Avra Majumdar, learned advocate for the respondent/assessee.

This appeal relates to assessment year 2006-07. 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 Department 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 (ITA/63/2014) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.