

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

ORIGINAL SIDE

ITA/28/2019

COMMISSIONER OF INCOME TAX
(EXTEPTION) KOLKATA

-Versus-

DEBI KAMAL ESTATE TRUST

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI

And

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

Date : 14th December, 2023

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

1. This appeal relates to assessment year 2004-05.
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/28/2019] is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

