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

ITA/215/2009
IA NO: GA/1/2009 (OLD NO. GA/2142/2009)

COMMISSIONER OF INCOME TAX, KOLKATA - II
VS.
NORTHERN PROJECT LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 10th January, 2023

Appearance :
Mr. Soumen Bhattacharjee, Adv.
..for appellant
Mr. J.P. Khaitan, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for respondent

The Court : - This appeal by the revenue filed under Section 260A of the Income Tax Act, 1961.

It has been uniformly submitted by the learned Advocates representing the parties that the tax effect involved in this appeal is below the threshold limit fixed by the C.B.D.T.

In view thereof the appeal stands dismissed. The substantial questions of law suggested by the appellant are, however, left open.

Consequently, GA/1/2009 (OLD NO. GA/2142/2009) stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)