ORDER O – 46

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

ITA/98/2018
COMMISSIONER OF INCOME TAX - IV, KOL
VS
M/S. KHAITAN INDIA LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 14th May 2024.

Ms. Smita Das De, Advocate
Mr. Prithu Dudheria, Advocate
... for appellant.

Mr. F. Gaffar, Advocate
Md. Zafar Jilani, Advocate
... for respondent.

1. Heard Ms. Smita Das De, learned senior standing counsel for the appellant and Sri F. Gaffar, learned counsel for the respondent assessee.

2. This appeal arises from the impugned order dated 13.02.2014 passed by the Income Tax Appellate Tribunal 'A' Bench, Kolkata in ITA No.1841 to 1843/Kol/2008 for the assessment year 2003-04.

3. In paragraph 6 of GA No.3 of 2014, which is part of paper book, the appellant has stated that "tax effect is reported at Rs.25,84,369/-."

4. In view of the aforesaid, the tax effect is below the limit prescribed for filing appeals vide Circular No.17/2019 dated 8th August 2019 issued by Department of Revenue, Central Board of Direct Taxes.

5. In view of the aforesaid, the appeal is dismissed in view of the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar