OD-25

ITA/62/2011

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

SUNDEEP BHUTORIA

-Versus-

UNION OF INDIA & ORS.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAI CHATTOPADHYAY
Date : 22nd January, 2024

Appearance:
Ms. Smita Das De, Adv.
...for the respondent.

The Court : Case called out.

None appears for the appellant to press the appeal.

In this appeal the following substantial question of law has been raised:

> *"Whether the learned Tribunal has correctly applied Section 23(1) of the Income Tax , 1961 in the facts and circumstances of the case while coming to conclusion that a sum of Rs.96,000/- is a taxable income on account of annual letting value ?"*

It appears that the appellant is not interested in pressing the appeal on account of smallness of the amount involved.

Therefore, the appeal (ITA/62/2011) is dismissed for non-prosecution.

(SURYA PRAKASH KESARWANI, J.)

(RAI CHATTOPADHYAY, J.)

As.