

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

ITA/141/2018
PRINCIPAL COMMISSIONER OF INCOME TAX-3, KOLKATA
VS
APEEJAY SHIPPING LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 22nd May 2024.

Appearance:

Mr. Amit Sharma, Advocate
... for the appellant.

Mr. Avra Mazumder, Advocate
Mr. Suman Bhowmik, Advocate
Mr. Samrat Das, Advocate
... for the respondent.

1. Heard Sri Amit Sharma, learned junior standing counsel for the appellant and Sri Avra Mazumder, learned counsel for the respondent assessee.
2. As jointly submitted with reference to the order of the CIT(A) dated 21.01.2013, the tax effect involved in the present appeal is below the monetary limit for filing appeals under Circular No.17/2019 dated 08.08.2019 issued by CBDT.
3. In view of the aforesaid, the appeal is dismissed in view of the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)