OD–21

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

ITAT/23/2024
IA NO: GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME
TAX ASANSOL
VS
SHRI VISHNU KHAITAN

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 26TH February, 2024.

Appearance :
Mr. Prithu Dudhoria, Adv.
...for appellant

The Court :- Heard learned counsel on behalf of the appellant.

This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated April 23, 2023 passed by the Income Tax Appellate Tribunal 'SMC' Bench, Kolkata in I.T.A. No. 160/Kol/2022 for the assessment year 2019-2020.

The Tribunal by the impugned order has dismissed the appeal as not maintainable on the ground of low tax effect. In paragraph 10 of the Memorandum of Appeal the appellant department accepts that the tax effect involved in the instant case is only 1,07,261/-. If such be undisputed fact the revenue cannot pursue that appeal on account of low tax effect. Accordingly, the appeal is dismissed on the ground of low tax effect.

The substantial questions of law which have been suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.