ORDER O – 39

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

ITA/76/2018
PRINCIPAL COMMISSIONER OF INCOME TAX, KOLKATA – 2
VS
M/S. TEA PROMOTERS (INDIA) PVT. LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 13th May 2024.

Appearance:

Mr. Prithu Dudheria, Advocate
… for appellant.

Ms. Rosi Banerjee, Advocate
… for respondent.

1. Heard Sri Prithu Dudheria, learned junior standing counsel for the appellant and Ms. Rosi Banerjee, learned counsel for the respondent assessee through video conferencing.

2. In this appeal, four assessment years are involved namely assessment years 2006-07, 2007-08, 2008-09 and 2009-10 involving tax effect of Rs.1,14,99,674/-, Rs.1,06,45,274/-, Rs.57,98,912/- and Rs.83,53,060/- respectively.

3. Learned counsel for the respondent states on instructions that the dispute with regard to the assessment years 2006-07 and 2007-08 has been settled by the respondent assessee under "Vivad se Vishwas

Scheme". To support her contention, she has shared on screen a copy of Form-V dated 31.10.2023 issued by a designated authority Shantanu Dhamija, Principal Commissioner of Income Tax-II, Kolkata, relating to assessment year 2006-07. For the assessment year 2007-08 also, she shared a copy of Form-V through video conferencing, which is also of the same date and issued by the same authority.

4. Learned counsel for the appellant has also seen the aforesaid two Forms V under Vivad-se-Vishwas Scheme and has not disputed the same. Thus, so far as assessment years 2006-07 and 2007-08 are concerned, the dispute has been settled by the respondent/assessee under the aforesaid scheme. Therefore, for these two assessment years, no dispute survives in the present appeal.

5. With regard to the assessment years 2008-09 and 2009-10, learned counsel for the respondent has drawn our attention to paragraph 9 of the petition of the appellant in which the tax effect involved in these two assessment years is below the limit prescribed for filing appeal under Circular No.17/2019 dated 08.08.2019. Learned counsel for the appellant does not dispute the aforesaid position. Therefore, so far as the assessment years 2008-09 and 2009-10 are concerned, the appeal deserves to be dismissed in view of the aforesaid circular inasmuch as the tax effect is below the limit prescribed.

6. For all the reasons afore-stated, the appeal (ITA/76/2018) is disposed of with the observations made above.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar / As.