ORDER OD – 23

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

ITA/22/2010
COMMISSIONER OF INCOME TAX, KOLKATA – XII
VERSUS
M/S. MIDHI PRINT

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
HON'BLE JUSTICE RAI CHATTOPADHYAY

Date: 22nd January 2024.

Appearance :
Mr. Tilak Mitra, Advocate.
....for appellant.

Mr. S.M. Surana, Advocate
Mr. B. Sengupta, Advocate
...for respondent.

1. Heard Sri Tilak Mitra, learned senior standing counsel for the appellant Income Tax Department and Sri S.M. Surana, learned counsel for the respondent assessee.

2. This appeal filed by the Income Tax Department relates to assessment year 2005-06 in which the tax effect, as stated by learned counsel for the parties jointly, is below the limit prescribed under the Circular No.17/2019 dated 08.08.2018 issued by the Government of India.

3. In view of the aforesaid, since the tax effect involved in the present appeal filed by the Income Tax Department is below the limit prescribed under the aforesaid circular for filing appeal, therefore, this appeal is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAI CHATTOPADHYAY, J.)

S. Kumar