OD-14

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]
ORIGINAL SIDE

ITA/27/2010

COMMISSIONER OF INCOME TAX, BURDWAN

VS

RAKSHIT TRANSPORT

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 26th February, 2024

Appearance :
Mr. S. Roy Chowdhury, Adv.
Mr. Soumen Bhattacherjee, Adv.
..for the appellant.

Mr. Soumitra Chowdhury, Adv.
… for the respondent.

1. Heard Mr. S. Roy Chowdhury, learned senior standing Counsel assisted by Mr. Soumen Bhattacherjee, learned junior standing Counsel for the appellant and Mr. Soumitra Chowdhury, learned Counsel for the respondent.
2. The assessee disclosed total income of Rs.9,15,850/- for the assessment year 2005-06. The assessing officer by assessment order dated 31.12.2007 made addition of Rs.3,08,89,898/- under Section 40(a)(ia) of the Income Tax Act, 1961(hereinafter referred to as the Act, 1961) and thus assessed total income of the respondent/assessee at Rs.3,18,05,750/-.
3. The assessee challenged the assessment order in appeal no. 127/CIT(A)/Asl/Erst.Bwn/Cir-2/2007-08 which was partly

allowed by the Commissioner of Income Tax (Appeals)by order dated 24.12.2008. The CIT(A) granted relief to the sustaining the aforesaid addition only to RS.30,84,847/-. Aggrieved the respondent/assessee filed I.T.A. No.261/Kol/2009 which was allowed by Income Tax Appellate Tribunal "A" Bench Kolkata by order dated 11.9.2009. Aggrieved by the order of the ITAT the revenue has filed the present appeal. It is undisputed that the order of the CIT(A) was not challenged by the revenue before the ITAT.

4. In view of the aforesaid and as admitted by learned Counsel for the appellant that the tax effect involved in this appeal is below the limit prescribed by circular no.17/2019 dated 8th August, 2019 for filing appeal.
5. In view of the aforesaid the appeal (ITA/27/2010) is dismissed for reason that the tax effect is below the limit prescribed in the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

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