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

ITA/13/2022
PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-1, KOLKATA
VS
SHRI RATAN KUMAR SOMANI

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : November 08, 2024.

Appearance :
Mr. Smarajit Roychowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for appellant
Mr. J. P. Khaitan, Sr. Adv.
Mr. P. Jhunjhunwala, Adv.
Ms. Swapna Das, Adv.
...for respondent

The Court :- This appeal has been filed challenging the order passed by the Income Tax Appellate Tribunal. It is not in dispute that the tax effect involved in this appeal is much lesser than the threshold limit fixed by the C.B.D.T.

Hence, the revenue cannot prosecute this appeal any further.

Accordingly, the appeal stands disposed of on the ground of low tax effect and the subsequent questions of law are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.