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ITA/44/2012

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (Income Tax)
ORIGINAL SIDE

COMMISSIONER OF INCOME TAX,
CENTRAL-III

-Versus-

M/S. R.S. ISPAT PVT. LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 15th January, 2024

Appearance:
Mr. Souman Bhattacharjee, Adv.
...for the appellant.

The Court : Heard learned Standing Counsel for the appellant

Perusal of the impugned order dated 05.09.2011 in ITA No.113(Kol)/2011 relating to assessment year 2001-02 passed by the Income Tax Appellate Tribunal, A Bench, Kolkata shows that the total disputed addition in income tax is Rs.32,00,000/-.

Thus, the tax effect is much below the limit prescribed for filing of appeal as prescribed in circular No. 17/2019 dated 08.08.2019.

According to the learned counsel for the appellant, this appeal was admitted by order dated 29.03.2012. But the appellant has not yet filed paper book although more than 11 years have passed.

In view of the aforesaid, this appeal is dismissed since the tax effect is below the limit prescribed for filing appeal under the aforesaid circular.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.