

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

ITAT/198/2024
IA NO: GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
M/S DALMIA LAMINATORS LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE BIVAS PATTANAYAK
DATE : September 27, 2024.

Appearance :
Mr. Om Narayan Rai, Adv.
Mr. Amit Sharma, Adv.
...for appellant
Mr. Ranjit Kumar Murarka, Sr. Adv.
Mr. Dibanath Dey, Adv.
...for respondent

The Court :- We have heard learned Counsel on the either side.

This appeal filed by the revenue cannot be prosecuted further since, the tax effect involved in this appeal is less than Rs.2 crore, as stipulated in the Circular No. 9 of 2024 dated 17th September, 2024, issued by the Central Board of Direct Taxes.

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

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(BIVAS PATTANAYAK, J.)