OD-52

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

ITAT/207/2024
IA NO: GA/2/2024

PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL 2, KOLKATA
VS
M/S. KAUSHALYA INFRA DEVELOPMENT CORPORATION LIMITED

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th September, 2024

Appearance :
Mr. Soumen Bhattacharjee, Adv.
Ms. Doyel Dey, Adv.
...for appellant

The Court : This appeal under Section 260A of the Income Tax Act, 1961 (the Act) has been filed by the Income Tax Department challenging the order dated 1st May, 2023 passed by "B" Bench, Kolkata in ITA No. 2543/Kol/18, for the assessment year 2006-07.

On perusal of the tax receipt, it appears that the tax effect involved in this appeal is less than the threshold limit prescribed in Circular No.9 of 2024, issued by the Central Board of Direct Taxes dated 17th September, 2024.

Accordingly, this appeal cannot be persuaded further on the ground of low tax effect.

In the light of the same, this appeal stands disposed of on the ground of low tax effect and the substantial questions of law suggested are left open.

The application IA NO: GA/2/2024 also stands disposed of.

(T.S. SIVAGNANAM, C.J.)

(HIRANMAY BHATTACHARYYA, J.)

SN./S.Das
AR(CR)