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ITA/55/2021

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

PRINCIPAL COMMISSIONER OF INCOME TAX-3, KOLKATA

-VERSUS-

APPEJAY HOUSE (P) LTD. (PAN AACCA1959K).

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND
THE HON'BLE JUSTICE AJAY KUMAR GUPTA
Date : 2nd July, 2024.

Appearance:
Mr. Aryak Dutt, Adv.
... for the appellant.

Mr. Avra Mazumder, Adv.
..for the respondent.

1. Heard Sri Aryak Dutt, learned standing counsel for the appellant and Sri Avra Mazumder, learned advocate appearing for the respondent/assessee.

2. Both the learned counsel for the parties jointly has drawn attention of this Court that the tax effect involved in the present appeal is below the monetary limit fixed by Circular No.17/2019. They have jointly referred to the order dated 15.06.2012 passed by the Commissioner of Income Tax (Appeals), Central-I, Kolkata relating to the Assessment Year 2008-09 which appears at page 18 of the stay application.

3. In view of the aforesaid, the appeal (ITA/55/2021) is dismissed as the tax effect involved is much below the monetary limit fixed for filing of appeal by the income tax department by Circular No.17/2019 dated 08.08.2019.

(SURYA PRAKASH KESARWANI, J.)

(AJAY KUMAR GUPTA, J.)

As.