IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT/254/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
SHREE AUTOMOTIVE PRIVATE LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : November 20, 2024.

Appearance :
Mr. Soumen Bhattacharjee, Adv.
... for appellant.
Mr. J.P. Khaitan, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
.,..for respondent.

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

It appears that there is a delay of 275 days in filing the appeal. As we are satisfied with the explanation offered the delay in filing the appeal is condoned.

This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated July 25, 2023 passed by the Income Tax Appellate Tribunal, Kolkata “B” Bench (the Tribunal) in ITA/182/Kol/2023 for the assessment year 2012-13.

As could be seen from the order passed by the Commissioner of Income Tax, (Appeals), as well as the Memorandum of Grounds the aggregate tax effect in this appeal is Rs.1,41,39,790/- which is well below the threshold limit prescribed by the CBDT.

Hence, the appeal is disposed of on the ground of low tax effect and the substantial questions of law suggested are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.