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

ITA/29/2015
COMMISSIONER OF INCOME TAX -4, KOLKATA
VS
A T AND S INDIA PVT. LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Dated: November 27, 2024.

Appearance :
Mr. Vipul Kuindalia, Adv.
Mr. Soumen Bhattacharjee, Adv.
..for appellant
Mr. Somak Basu, Adv.
Mr. S. Kabiraj, Adv.
…for respondent

The Court :- We have heard learned Advocates appearing for the parties.

It is not in dispute that the tax effect in this appeal is below the threshold limit. If that be so, the revenue cannot pursue the matter further on account of the Circular issued by the Central Board of Direct Tax being Circular No.9 of 2024. Therefore, the appeal stands disposed of on the ground of low tax effect.

The substantial questions of law admitted by order dated 9th October, 2015 are left open.

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(T.S. SIVAGNANAM, CJ.)

(HIRANMAY BHATTACHARYYA, J.)

SN/GH.