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ORDER SHEET
ITAT/41/2025
IA NO: GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX SILIGURI
VS
M/S. UJJALA SUPPLIERS PVT LTD

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 21st November, 2025.

Appearance:
Mr. Amit Sharma, Adv.
...for the appellant

Mr. Soumitra Choudhury, Adv.
Mr. Pranabesh Sarkar, Adv.
...for the respondent

The Court: Learned counsel appearing for the respondent/assessee submits that as the tax effect of this matter is only Rs.13,58,920/- and the appeal should not be allowed on this score alone as it is below that tax limit as prescribed in the Circular No.5 of 2024 read with Circular No.9 of 2024.

Learned counsel appearing for the appellant submits that though the tax effect is below the prescribed limit but falls within the exception clause as mentioned in the circular.

On perusal of the tribunal's order, it is seen that the tribunal has passed an order determining the jurisdiction of the Assessing Officer and the questions so framed by the appellant is also to such effect.

After considering the submissions of the parties and perusal of the memo of appeal and the application for stay, the appeal is dismissed as according to this Court the tax effect in this matter is below the prescribed limit in the circular.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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