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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITA/35/2024

PRINCIPAL COMMISSIONER OF INCOME TAX-9, KOLKATA
VS.
RAHEE JHAJHARIA E TO E (JV)

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Dated : 31ST July, 2025

<u>*Appearance :*</u>

Mr. Tilak Mitra, Adv.(VC)
Mr. Prithu Dudhoria, Adv.
…for Appellant
Mr.J.P. Khaitan, Sr. Adv.
Mr. Pratyush Jhunjhunwala, Adv.
Mr. Mrigank Kejriwal, Adv.
Ms. Sruti Dutta, Adv.
Ms. Sakshi Singhi, Adv.
..for the Respondent

The Court : We have heard Mr. Tilak Mitra, learned Senior Standing Counsel appearing for the appellant/revenue and Mr. J. P. Khaintan, learned Senior Advocate appearing for the assessee/respondent.

This appeal filed by the Department under Section 260A of the Income Tax Act, 1961 is directed against the order dated December 16, 2022 passed by the Income Tax

Appellate Tribunal, "C" - Bench, Kolkata in ITA No.135/Kol/2021 for the assessment year 2015-16.

As the tax effect involved in this appeal is less than the threshold limit mentioned in the Circular issued by CBDT, the revenue cannot pursue this appeal any further. Accordingly, the appeal stands disposed of on the ground of low tax effect and the substantial questions of law are left open.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

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