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

ITA/69/2013
COMMISSIONER OF INCOME TAX , KOLKATA - II , KOLKATA
VS
M/S. MCLEOD RUSSEL INDIA LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 28th July, 2025.

Appearance :
Mr. Prithu Dudhoria, Adv. ...for appellant.

The Court : - This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 15.02.2013 passed by the Income Tax Appellate Tribunal, "A" Bench, Kolkata (the Tribunal) in ITA No./288/Kol/2011 for the assessment year 2007-08.

The revenue has raised the following substantial questions of law for consideration :

> *"I. Whether on a true and proper interpretation of the Income Tax Act, cess on green leaf is an allowable expenditure when under the Income Tax Law agricultural income is exempted from Income Tax."*

We have heard Mr. Prithu Dudhoria, learned advocate for the appellant.

As could be seen from the assessment order dated 31.12.2009 passed under Section 115WE(3) of the Act, the total tax involved in the instant appeal is below the threshold limit. If that be so, the revenue cannot pursue this matter any further as the tax effect is far below the threshold limit fixed by the circular issued by the Central Board.

Accordingly, the appeal stands disposed of on the ground of low tax effect. The questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

SM/pkd.
AR(CR)