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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/31/2023

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VS
M/s. SUBHAVANI PROJECTS PRIVATE LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 2nd September, 2025

Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
…for appellant
Mr. Rajesh Kumar Mishra, Adv.
Mr. Sutirtha Das, Adv.
…for respondent

The Court : This appeal has been filed by the revenue under section 260A of the Income tax Act, 1961 against the order dated 5.4.2023 passed by the Income Tax Appellate Tribunal, “B” Bench, Kolkata in ITA No. 2609/Kol/2018 for the assessment year 2012-13.

We have heard learned Advocates appearing for the parties.

It is not in dispute that the tax effect in this appeal is Rs. 1,10,32,251/-, which 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 26th September, 2023 are left open.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

SN/PKD.
AR[CR]