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ITAT/152/2025
IA NO: GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX
CENTRAL 1 KOLKATA
VS
M/S SQUARE FOUR HOUSING AND
INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ

-AND-

The Hon'ble JUSTICE BISWAROOP CHOWDHURY

Date: 9th February, 2026.

Appearance:

Mr. Aryak Dutt, Adv.

Mr. Prithu Dudhoria, Adv.

. . .for the appellant.

Mr. Sanjoy Bhowmick, Adv.

Mr. Prithish Chandra, Adv.

. . .for the respondent.

The Court: Learned counsel appearing for the appellant submits that in view of the Circular No. 9/2024 dated 17th September 2024, the appellant wishes to withdraw this appeal as the disputed tax in this matter is only Rs.1,05,44,806/- which is less than Rs. 2 crores as prescribed in the Circular No. 9/2024 dated 17th September 2024. As the tax effect of this matter is below

Rs. 2 crores, let the appeal and the connected application be disposed of as not pressed.

Let the instruction regarding calculation of tax effect filed by the department be kept with the records.

(RAJARSHI BHARADWAJ, J.)

(BISWAROOP CHOWDHURY, J.)

SP/