

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

ORIGINAL SIDE

ITA/28/2023

PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA  
VS.  
M/S. ACCLARIS BUSINESS SOLUTIONS P LTD.

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM  
AND

THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

Dated : 31<sup>ST</sup> July, 2025

Appearance :

Mr. Prithu Dudhuria, Adv.

...for Appellant

Mr. Pratyush Jhunhunwala, Adv.

Mr. Mrigank Kejriwal, Adv.

Ms. Sruti Dutta, Adv.

Ms. Sakshi Singhi, Adv.

..for the appellant.

The Court : We have heard Mr. Prithu Dudhuria, learned Standing Counsel appearing for the appellant/revenue and Mr. Pratyush Jhunhunwala, learned 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 October 20, 2020 passed by the Income Tax Appellate Tribunal, "C" - Bench, Kolkata in ITA No.1458/Kol/2017 for the assessment year 2010-11.

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.)