

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5171 OF 2007

C.I.T.,CENTRAL-1, CALCUTTA ... Appellant
VERSUS
M/S.HEMRAJ MAHABIR PRASAD LTD., CALCUTTA ... Respondent

O R D E R

This appeal pertains to Assessment Year 1991-1992 and the tax effect is Rs.8,84,860/-. As per Instruction No. 2/2005 dated 24.10.2005 of the CBDT, no appeals were to be filed where the tax effect was less than Rs. 10 lakhs .

Mr. A. K. Sanghi, learned senior counsel appearing for the Department, however, submits that the reason for filing the appeal presumably was that the issue involved had the recurring effect.

On the other hand, we are informed by the learned counsel of the Respondent that except the present appeal, which pertains to the Assessment Year 1991-1992, an order of the Tribunal giving the same treatment has been accepted by the Department and no appeals were filed even in the High Court.

Keeping in view the aforesaid statement of the learned counsel for the Respondent, we dismiss the appeal on the ground of low tax effect only, leaving the question of law open.

Signature Not Verified

Digitally signed by
ASHWANI KUMAR
Date: 2015.11.07

13:40:50 IST
Reason:

....., J.

[A.K. SIKRI]

New Delhi;
November 03, 2015.

....., J.
[ROHINTON FALI NARIMAN]

ITEM NO.108

COURT NO.13

SECTION IIIA

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

C.I.T.,CENTRAL-1, CALCUTTA

Appellant(s)

VERSUS

M/S.HEMRAJ MAHABIR PRASAD LTD.,CALCUTTA

Respondent(s)

Date : 03/11/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. A. K. Sanghi, Sr. Adv.
Mr. T. M. Singh, Adv.
Ms. Swarupama Chaturvedi, Adv.
Ms. Anil Katiyar, Adv.
Mr. B. V. Balaram Das, Adv.

For Respondent(s)

Ms. Shashi M. Kapila, Adv.
Mr. Pravesh Sharma, Adv.
Mr. Vikas Mehta, Adv.

UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

(Nidhi Ahuja)
COURT MASTER

(Renu Diwan)
COURT MASTER

[Signed order is placed on the file.]