ORDER SHEET
ITA/40/2020
IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX, KOLKATA-5, KOLKATA.
Versus
M/S. MERLIN RESOURCES PVT. LTD.

BEFORE:
The Hon'ble JUSTICE I.P. MUKERJI
-And-
The Hon’ble JUSTICE MD. NIZAMUDDIN

Date : 10th December, 2020.

Mr. S.N. Dutta with Mr. A. Bhowmick, Advs.
… for the appellant

Mr. S. Rudra, Adv.
… for the respondent

There is no merit in this intended appeal under Section 260A of the Income Tax Act, 1961. The questions raised in paragraph 6 of the stay petition relate to facts only.

The tribunal is the last fact finding authority. The jurisdiction under Section 260A of the said Act can only be invoked when any substantial question of law is involved.

No such question appears in the said paragraph.

Accordingly, the appeal and connected applications are admitted and directed to be treated as dismissed.

(I.P. MUKERJI, J.)

(MD. NIZAMUDDIN, J.)

K. Banerjee
A.R. [C.R.]