

ORDER SHEET
GA 2 of 2019
GA 2722 of 2019
ITA 18 of 2015
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

M/S. BINANI CEMENT LTD.
Versus
COMMISSIONER OF INCOME TAX, KOLKATA & ORS.

BEFORE:

The Hon'ble JUSTICE I. P. MUKERJI
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 07TH December, 2020.

Appearance :
Mr. A. K. Dey, Adv.
...For the Appellant

Mr. S. N. Dutta, Adv.
Mr. A. Ganguly, Adv.
For the Respondents

The Court : We have perused the averments made in paragraph 22 of the petition.

Paragraph 22 of the said petition is set out below :

“22. The instant appeal was initiated by the appellant, the Corporate Debtor in the Resolution Plan. Pursuant to the Resolution Plan being sanctioned and approved, the petitioner, now in the shoes of the appellant, does not seek to continue with the instant appeal as no taxes remain due and payable by the petitioner. Consequently, the position of tax status remains as per returns filed by the Appellant.”

In those circumstances, the appeal (ITA No.18 of 2015) and the connected applications (GA No.2 of 2019, GA No. 2722 of 2019) are disposed of by granting prayer (a) of the petition.

(I. P. Mukerji, J.)

(Md. Nizamuddin, J.)