

ORDER SHEET

ITA/12 OF 2021
IA NO:GA/2/2021
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX 9 KOLKATA
Versus
I S LEATHER
.....

BEFORE:

The Hon'ble JUSTICE I. P. MUKERJI

AND

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 20TH April, 2021.

[VIA VIDEO CONFERENCE]

Mr. S. Chattopadhyay, Adv....for the appellant
Ms. Sutapa Roy Chowdhury, Adv...for respondent.

The Court: Today learned counsel for the appellant/Revenue has produced the audit objection documents, which are taken on record.

Hence, we entertain this appeal.

On going through the grounds made out in paragraph 8 of the petition and on perusing the orders of the adjudicating authorities annexed to it we find that no ground, let alone any substantial question of law has been raised. No details as to how any question of law arises from the impugned order of the tribunal have been provided in the grounds. There is no ground whatsoever from which this Court can even form a prima facie opinion that the reasons given in paragraph 10 of the learned tribunal's order are erroneous in law and raise a substantial question to be tried by this Court.

For all those reasons, we do not think it fit to admit this appeal. This appeal and the connected application are accordingly dismissed.

(I. P. MUKERJI, J.)

(MD. NIZAMUDDIN, J.)

