OD-5

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income tax)
ORIGINAL SIDE

ITAT 82 of 2018
IA No.GA 1 of 2018 (Old No.GA 730 of 2018),
GA 2 of 2018 (Old No.GA 732 of 2018)

PRINCIPAL COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION AND TRANSFER PRICING
-Versus-
OUTOTEC OYJ

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 11th November, 2021.

Appearance:
Mr. P.K. Bhowmik, Adv.
Mr. A. Ganguly, Adv.
…for the appellant.

Ms. Nilanjana Banerjee Pal, Adv.
…for the respondent.

Re.: IA No.GA 1 of 2018(Old No.GA 730 of 2018)

The Court: This application has been filed to condone the delay of 147 days in filing the instant appeal.

Heard learned standing counsel appearing for the appellant and learned counsel appearing for the respondent assessee.

We are satisfied with the reasons assigned in the affidavit filed in support of the petition. The delay in filing the instant appeal is condoned.

Re.: ITAT 82 of 2018

Heard Mr. Bhowmik, learned counsel appearing for the appellant. It is submitted by learned counsel for the respondent assessee that the assessee has availed the benefit of the waiver scheme and the matter has been settled and the entire tax arrears has been remitted. To substantiate such submission, learned counsel has produced a copy of form 5 dated 03.07.2020.

The appellant Revenue does not dispute the above factual position.

Recording the said submission, the instant appeal stands closed and the substantial questions of law are left open.

The appeal being ITAT 82 of 2018 stands disposed of. The stay application, accordingly, stands disposed of.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/s.pal.