OD-95 & 96

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

IA No.GA 1 of 2021
ITAT 74 of 2021
PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-1, KOLKATA
VS.
M/S. RASHMI FLOAT GLASS LIMITED

IA No.GA 2 of 2021
ITAT 74 of 2021
PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-1, KOLKATA
VS.
M/S. RASHMI FLOAT GLASS LIMITED

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 9th December, 2021.

Appearance:
Ms. Sucharita Biswas, Adv.
Mr. Madhu Jana, Adv.
...for the appellant.

Mr. Siddhartha Basu, Adv.
Ms. Pritha Basu, Adv.
...for the respondent.

The Court : Heard Ms. Sucharita Biswas, learned Standing Counsel for the appellant/revenue and Mr. Siddhartha Das, learned Counsel for the respondent/assessee.

We are satisfied with the reasons assigned in the affidavit in support of the application for condonation of delay. The delay is condoned. The application for condonation of delay being GA 1/2021 is allowed.

This appeal by the assessee filed under Section 260A of the Income Tax, 1961 (the Act, for brevity) is directed against the order dated 12th

December, 2018 passed by the Income Tax Appellate Tribunal, “B” Bench, Kolkata in ITA(SS)A No. 70/Kol/2017 for the assessment year 2010-11.

Learned Counsel for the respondent/assessee submitted that respondent has availed the benefit of Vivad Se Biswas Scheme and Form 4 has been issued on 24th October, 2021.

Recording the aforesaid submission, the appeal stands disposed of. Substantial questions of law are left open.

The appeal and the stay application being GA 2/2021 are disposed of.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

SN/S.Das