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M.A.T. 337 of 2022

**Unisource Hydro Carbon Services Private
Limited & Anr.**

**Versus
Union of India & ors.**

Mr. Himangshu Kr. Ray
.... for the appellants.

Ms. Smita Das De,
Mr. Soumen Bhattacharya ... for the respondents.

This matter has been listed under the
caption "To Be Mentioned".

We have heard Mr. Himangshu Kr. Ray,
learned Advocate for the appellants and Ms. Smita
Das De, learned Advocate appearing for the
respondents.

It is pointed out by the learned Advocate
appearing for the appellants that this Court while
allowing the appeal has set aside the order dated 15th
December, 2021 but there are two other orders,
which were also subject matter of challenge; one
being rectification of revision order dated 17th
January, 2022 and consequential penalty order dated
5th February, 2022 and prays that these orders may
also be set aside.

As we have allowed the appeal and set aside the order dated 15th December, 2021, it goes without saying that the rectification of revision order dated 17th January, 2022 as well as the penalty order dated 5th February, 2022, which are all consequential orders, are also required to be set aside. Accordingly, the appeal stands allowed and the order passed by the PCIT, Kolkata – 1 dated 15th December, 2021 under Section 264 of the Act of 1961 is set aside. The order dated 17th January, 2022 rejecting the rectification application is also set aside and the penalty order dated 5th February, 2022 is also set aside and the revision petition is also restored to the file of the said authority.

The other orders and directions given in our order dated 22nd April, 2022 shall remain unaltered and shall be complied with by the concerned authority.

This order shall form part of the order dated 22nd April, 2022.

(T. S. Sivagnanam, J.)

(Hiranmay Bhattacharyya, J.)