

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/45/2006

THE ROYAL BANK OF SCOTLAND N.V.
VS.
COMMISSIONER OF INCOME TAX, WEST BENGAL – II, KOLKATA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
A N D
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : February 22, 2022.

[Via Video Conference]

Appearance :
Mr. Akhilesh Gupta, Adv.
Mr. Asit De, Adv.
... for the appellant

Mr. S.N. Dutta, Adv.
Mr. P.K. Bhowmik, Adv.
Mr. Asok Bhowmik, Adv.
... for the respondent

The Court : Learned counsel for the appellant submitted that the appellant/assessee has availed the benefit of the direct tax *Vivad Se Vishwas Scheme* and Form No. 5 has been issued on 06.08.2020.

Therefore, the appeal stands dismissed and the substantial questions of law are left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)