

OD – 20

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

ITA/46/2006
IA NO: GA/1/2014 (OLD NO.GA/3590/2014)

M/S. ABN AMRO BANK N.V.
VS.
COMMISSIONER OF INCOME TAX, WEST BENGAL – III, 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

GA/1/2014 (OLD NO.GA/3590/2014)

The Court : This petition is allowed as prayed for.

The Registrar, O.S. along with Registrar, I.T. is directed to effect
the necessary change in the cause title.

ITA/46/2006

Learned Counsel for the appellant submitted that assessee has
availed the benefit of direct tax *Vivad Se Vishwas Scheme* and Form

No. 5 has been issued on 27th July, 2020. Hence, the appeal stands dismissed and the substantial question of law is left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

RS/GH