OD-10

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

ITAT 79 of 2018
IA No.GA 1 of 2018 (Old No. GA 726 of 2018),
GA 2 of 2018(Old No.GA 728 of 2018)

PRINCIPAL COMMISSIONER OF INCOME TAX, INTERNATIONAL TAXATION
VERSUS
M/S. OUTOTEC (CANADA) LIMITED

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 3rd January, 2022.

Appearance:
Mr. P.K. Bhowmik, Adv.
Mr. Madhu Jana, Adv.
...for the appellant.

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

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act is directed against the order passed by the Income Tax Appellate Tribunal, Kolkata.

We have heard Mr. P.K. Bhowmik, learned standing counsel appearing for the appellant/revenue and Ms. Nilanjana Banerjee Pal, learned counsel appearing for the respondent.

We are satisfied with the reasons assigned in the affidavit filed in support of the petition. Accordingly, delay in filing the appeal is condoned. The application being IA No.GA 1 of 2018(Old No.GA 726 of 2018) for condonation of delay stands allowed.

It is submitted by learned counsel for the respondent/assessee that the assessee has availed the benefit of Vivad Se Vishwas scheme and the matter has been settled.

Recording the said submission, the appeal stands dismissed.

Consequently, substantial questions of law which have been raised are left open.

The application being IA GA 2 of 2018 (Old No. 728 of 2018) for stay also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd