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

ITAT/79/2021
IA NO: GA/2/2021
PRINCIPAL COMMISSIONER OF INCOME TAX-18, KOLKATA
VS.
SHRI YOGESH KUMAR RANDAR

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE BIVAS PATTANAYAK
Date : 8th July, 2022

<u>Appearance</u> :
Mr. Tilak Mitra, Adv.
....for the appellant

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, (the Act) is directed against the order dated 27th June, 2019 passed by the Income Tax Appellate Tribunal, Kolkata Bench "SMC", Kolkata in I.T.A. No. 2527/Kol/2018 for the assessment year 2014-2015.

We have heard Mr. Tilak Mitra, learned standing Counsel for the appellant.

Though the respondent has been served none appears for the respondent.

It cannot be disputed that the issue raised in this appeal is squarely covered by the decision in the case of <u>*PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA-VERSUS- SWATI BAJAJ AND ORS.*</u> ;reported in 2022 SCC Online Calcutta 1572.

Following the said decision the appeal filed by the revenue is allowed and the questions of law suggested by the revenue are answered in favour of the revenue.

Accordingly, stay application being GA/2/2021 stands closed.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)

Pkd/GH.