OD-7

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

ITAT/142/2018
SHRI SHANTILAL VIRA
Versus
A.C.I.T., CIRCLE – 45, KOLKATA

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE BIVAS PATTANAYAK

Date : 28th July, 2022

<u>*Appearance*</u> :
Mr. Avra Mazumder, Adv.
Sk. Md. Bilwal Hossain, Adv.
Mr. Binayak Gupta, Adv.
....for Appellant

The Court :- This appeal by the assessee filed under Section 260A of the Income Tax, 1961 is directed against the order dated 3.1.2018 passed by the Income Tax Appellate Tribunal "B" Bench, Kolkata in I.T.A. No. 256/Kol/2016 for the assessment year 2006-07. The assessee has raised the following substantial questions of law for consideration:-

i) Whether the finding of fact arrived at by the Learned Tribunal regarding claim of concessional rate of tax under Section 111A of the Income Tax Act, 1961 is contrary to the evidence on record and therefore, perverse ?

ii) Whether the order passed by the learned Income –tax Appellate Tribunal is perverse in law and on the merits ?

Mr. Avra Mazumder, the learned Counsel appearing for the appellant, submitted that the appellant is no more as he passed away on 23rd June, 2019. A copy of the death certificate has been placed before us. It is submitted by the learned Counsel that every effort was taken to contact the legal heirs but they are not willing to furnish any information and it appears they are not interested in pursuing the matter and, therefor, learned Advocate reports no instruction.

In the light of the above, the appeal stands dismissed for non prosecution.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)

SN/GH