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ITAT/105/2021
IA No.GA/2/2021

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

PRINCIPAL COMMISSIONER OF INCOME
TAX-5, KOLKATA

-Versus-

ANJU DEVI PATWARI

Appearance:
Mr. Soumen Bhattacharyya, Adv.
...for the appellant.

BEFORE:

The Hon'ble JUSTICE T.S. SIVAGNANAM

-And-

The Hon'ble JUSTICE BIVAS PATTANAYAK

Date : 7th July, 2022.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the 'Act' for brevity) is directed against the order dated 26th June, 2019 passed by the Income Tax Appellate Tribunal, Kolkata Bench, "SMC" Kolkata in ITA No. 1825/Kol/2018 for the assessment year 2014-15.

We have heard Mr. Soumen Bhattacharyya, learned standing counsel for the appellant/revenue.

Though notice has been served upon the respondents, none appears for the respondent. It is not in dispute that the questions of law raised in this appeal were considered in a batch of cases in PCIT vs. Swati Bajaj & Ors. reported in 2022 SCC

Online Cal 1572 and the appeals filed by the revenue were allowed. Following the said decision, this appeal stands allowed and the questions of law are answered in favour of the revenue.

The connected application for stay (IA No.GA/2/2021) also stands disposed of.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)