OD-14

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

IA No.GA 1 OF 2018
(OLD NO:GA/1364/2018)
GA No. 2 of 2018
(OLD NO:GA/1366/2018)
In
ITAT 185 OF 2018

M/S. V2 RETAIL LIMITED (FORMERLY KNOWN AS VISHAL RETAIL LIMITED).
Vs.
THE JOINT COMMISSIONER OF INCOME TAX (OSD), UNDER CIT-IV, KOLKATA

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : January 04, 2022.

Appearance:
Mr. Saurabh Bagaria, Adv.
Mr. Pranav Sharma, Adv.
Mr. Ritesh Goel, Adv.
…for the appellant

Ms. Sucharita Biswas, Adv.
…for the respondent

The Court : Heard Mr. Bagaria and satisfied with the reasons assigned in the affidavit filed in support of the petition for condonation of delay. Accordingly the delay is condoned.

The application for condonation of delay is allowed.

This appeal by the revenue under Section 260A of the Income Tax Act, 1961 (the Act in brevity) is directed against the order dated 01.06.2016 passed by the Income Tax Appellate Tribunal "A" Bench, Kolkata in ITA No. 2413/Kol/2013 for the assessment year 2009-2010. The assessee has raised the following substantial question of law for consideration ;-

i. Whether the words “any office premises” appearing in clause B of the proviso to Section 32(1)(iia) of the Income Tax Act, 1961 includes any business premises, retail sales outlet/showrooms of the said words “any office premises” should be restricted to office premises wherein administrative work is undertaken?

We have heard Mr. Bagaria, learned Counsel appearing for the appellant/assessee and Ms. Sucharita Biswas, learned Counsel for the respondent/revenue. The above question of law which has been framed by the assessee in this appeal was in fact canvassed by the revenue in their appeal in ITAT 29 of 2017 against the very same impugned order passed by the Tribunal. By our order dated 4th January, 2022, we have disposed of the said appeal on the ground that the said question has been answered in favour of the revenue and there would be no necessity to decide the same as a substantial question of law in an appeal filed by the revenue. In the light of the decision rendered in ITAT 29 of 2017 filed by the revenue, this appeal filed by the assessee stands disposed of as having become infructuous.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

pa/GH.