

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

ITAT/43/2022
IA NO: GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA
VS.
SHRI HARI PRASAD AGARWAL

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

Appearance :
Mr. Soumen Bhattacharjee, 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 23rd January, 2019 passed by the Income Tax Appellate Tribunal, "SMC" Bench, Kolkata in I.T.A. No. 1941/Kol/2018 for the assessment year 2014-2015.

We have heard Mr. Soumen Bhattacharjee, 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 PRINCIPAL COMMISSIONER OF

INCOME TAX-5, KOLKATA-VERSUS- SWATI BAJAJ AND ORS. ;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/2/2022 stands closed.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)