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

ITAT/46/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA
VS.
MS. AYUSHI JAIN

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
Mr. Subhas Agarwal, Adv.
...for respondent

RE: GA/1/2022

The Court :- There is a delay of 875 days in filing the appeal.

We are satisfied with the reasons given in the affidavit filed in support of the condone delay application.

Accordingly, the application is allowed and the delay in filing the appeal is condoned.

RE: ITAT/46/2022

This appeal filed by the revenue under Section 260A of the Income Tax Act, (the Act) is directed against the order dated 9th August, 2019 passed by the Income Tax Appellate Tribunal, "SMC" Bench, Kolkata in I.T.A. No. 2551/Kol/2018 for the assessment year 2015-2016.

We have heard Mr. Soumen Bhattacharjee, learned standing Counsel for the appellant and Mr. Subhas Agarwal, learned Advocate appearing 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.

Consequently, GA/2/2022 being stay application stands closed.

(T.S. SIVAGNANAM, J.)

(BIVAS PATTANAYAK, J.)

Pkd/GH.