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

ITAT/53/2022
IA NO: GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX-13, KOLKATA
VS.
KAUSHAL KISHORE BIHANI

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. S.M. Surana, Adv.
Mr. B. Sengupta, Adv.
..for respondent

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, (the Act) is directed against the order dated 19th October, 2020 passed by the Income Tax Appellate Tribunal, "A" Bench, Kolkata in I.T.A. No. 690/Kol/2019 for the assessment year 2014-2015.

We have heard Mr. Soumen Bhattacharjee, learned standing Counsel for the appellant and Mr. Surana assisted by Mr. Sengupta, on behalf of 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.)

Pkd/GH.