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

ITAT/96/2022
IA NO. GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 2, KOLKATA
Versus
M/S. ANKIT METAL AND POWER LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Dated : DECEMBER 06, 2022.

Appearance:
Mr. Om Narayan Rai, Adv.
...for the appellant.
Mr. Abhrotosh Majumder, Sr. Adv.,
Mr. Snehasis Sen, Adv.
Mr. Abishek Banerjee, Adv.
...for the respondent.

The Court :- This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961, challenging the order dated 28th October, 2021 passed by the Income Tax Appellate Tribunal "C" Bench, Kolkata [Tribunal] in ITA 1493/Kol/2019 for the assessment year 2013-14.

We have heard learned counsel for the respective parties.

It is not disputed before us that the substantial questions of law suggested by the revenue in this appeal have been decided against the revenue in the assessee's own case for the assessment year 2010-2011 by a Division Bench of this court in the case of Principal Commissioner of Income Tax, Central-2, Kolkata vs. Ankit Metal & Power Limited; [2019] 416 ITR 591[Cal]. Following the said decision, the appeal is dismissed and the substantial questions of law are answered against the revenue.

Consequently, the application, GA/2/2022 stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/SN.