OD-1

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

ITA 29 of 2020

PRINCIPAL COMMISSIONER OF INCOME TAX (IT & TP)
VERSUS
OUTECH GMBH & CO. KG. C/O OUTOTECH INDIA PVT. LTD.

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th January, 2022.

Appearance:
Mr. S.N. Dutta, Adv.
...for the appellant.

Ms. Nilanjana Banerjee Pal, Adv.
...for the respondent.

The Court : This appeal by the Revenue filed under Section 260A of the Income Tax Act, 1961 is directed against the order dated 16.06.2015 passed by the Income Tax Appellate Tribunal, 'C' Bench, Kolkata (the Tribunal) in ITA Nos. 431/Kol/2014 and ITA No.283/Kol/2015 for the assessment years 2010-11 and 2011-12. The appeal was admitted on 27.02.2020 to decide the following substantial questions of law:

I) Whether on the facts and in the circumstances of the case, the subject sale and supply of designs and drawings by the assessee resulted in income which accrued in India?

Heard Mr. S.N. Dutta, learned standing counsel appearing for the appellant and Ms. Nilanjana Banerjee Pal, learned counsel for the respondent/assessee.

Learned counsel appearing for the respondent/assessee submitted that the assessee has availed the benefit of Vivad Se Vishwas scheme and the entire tax arrears have been remitted and Form No.5 dated 03.07.2020 has been issued by the appropriate authority. In the light of the same, the appeal need not be decided on merits.

Consequently, the appeal stands disposed of as the respondent/assessee has availed the benefit of the said scheme and also paid the tax. Consequently, the substantial question of law is left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd