IN THE HIGH COURT OF ORISSA AT CUTTACK

I.T.A. No.88 of 2012

Commissioner of Income Tax,
Bhubaneswar .... ***Appellant***
Mr. T.K. Satpathy, Sr. Standing Counsel

-versus-

M/s. Subham Estcon Private Ltd. .... ***Respondent***

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIK

ORDER
24.02.2022

Order No.

06. 1. The present appeal by the Department arises from an order dated 11th May, 2012 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in IT(SS)A No.120/CTK/2011 for the Assessment Year (AY) 2007-08.

2. The question of law sought to be urged by the Department concerns the deletion of an addition made by the AO on account of suppression of sales.

3. There is a detailed discussion in para 19 of the impugned order of the ITAT where for the AY in question the amount of income to be taxed is reduced to Rs.1.5 crores as against Rs.3.20 crores "being a double taxation effect given to the income brought to tax by the AO under Sections 144/153A."

4. The conclusion reached by the ITAT in this regard appears to be perfectly legal, not warranting interference.

5. No substantial question of law arises. The appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi

HIGH COURT
सत्यमेव जयते
ORISSA