

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No. 55 of 2009

Tata Refractories Limited

Appellant

....
Mr.B.K.Sharma, Advocate

-versus-

***Commissioner of Income Tax,
Sambalpur & another***

Respondents

....
Mr. S.S.Mohapatra, SC,
for the Income Tax Department

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTNAIK**

**ORDER
07.02.2022**

Order No.

4. 1. This appeal arises from an order dated 20th February, 2009 passed by the Income Tax Appellate Tribunal, Cuttack (ITAT) in ITA No. 62/CTK/2008 for the Assessment Year (AY) 2004-05.
2. In respect of the same Appellant Assessee i.e. Tata Refractories Limited for the AY 2001-02, the appeal filed was allowing by this Court by order dated 2nd February, 2022 answering the question framed in favour of the Appellant Assessee and against the Department. The present appeal for a subsequent AY is therefore admitted on the same question as the above appeal for AY 2001-02 and is allowed by answering the question on the same terms as the aforementioned appeal.

3. The present appeal is accordingly allowed and the impugned order of the ITAT is set aside

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattnaik)
Judge

kabita

