

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.35 of 2011

Commissioner of Income Tax, Cuttack* *Appellant

Mr. Radheshayam Chimanka, Senior Standing Counsel along
with Mr. A. Kedia, Junior Standing Counsel for Income Tax
Department

-versus-

Urban Co-operative bank Ltd., Cuttack* *Respondent
None

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

**ORDER
28.03.2022**

Order No.

05. 1. The present appeal by the Revenue is directed against the impugned order dated 25th January, 2011 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITA No.75/CTK/2010 for the Assessment Year (AY) 2006-07.
2. The question sought to be urged is regarding the ITAT concurring with the order of the Commissioner of Income Tax (Appeal) [CIT(A)], deleting the addition made by the Assessing Officer (AO) of the amount claimed by the Respondent Bank as bad debts written off. It is seen from the impugned order that the ITAT was following its own order for an earlier AY in the Assessee's own case.
3. In that view of the matter, no substantial question of law arises. The appeal is dismissed.

***(Dr. S. Muralidhar)*
*Chief Justice***

***(R. K. Pattanaik)*
*Judge***