

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.86 of 2010

***M/s. Synergex Infrastructure Pvt.
Ltd., Bhubaneswar***

.... ***Appellant***
Mr.P.C. Sethi, Advocate

-versus-

***Addl. Commissioner of Income
Tax, Range-1, Bhubaneswar and
others***

.... ***Respondents***
Mr. T.K. Satpathy, SC

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

ORDER

08.02.2022

Order No.

04.

1. The present appeal arises from an order dated 17th September, 2009 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITA No.29/CTK/2009 for the Assessment Year (AY) 2005-06.

2. The question urged before the ITAT as challenged before this Court is whether the ITAT erred in not permitting the Assessee the benefit of tax payment to the extent of a sum of Rs.2,40,914/- in respect of the payment of Rs.1,04,45,018/- received by the Assessee from Tata Iron & Steel Company Ltd. (TISCO) out of the total bill amount of Rs.1,07,35,932/-.

3. The assessee's plea is that he could not get the TDS certificate of the above amount from TISCO was not accepted by the ITAT particularly since "the learned AR of the assessee

also could not produce any correspondence save and except a letter written in 2005 in respect of the TDS certificate.”

4. Indeed there is nothing to show that apart from the single letter in 2005 the Appellant pursued the matter of issuance of the TDS certificate with TISCO.

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

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge



KC Bisoi