

IN THE HIGH COURT OF ORISSA AT CUTTACK

I.T.A. No.86 of 2012

***Commissioner of Income Tax,
Bhubaneswar***

....

Appellant

Mr. R.S. Chimanka, Sr. Standing Counsel

-versus-

***Orissa Computer Academy,
Bhubaneswar***

....

Respondent

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

**ORDER
17.02.2022**

Order No.

- 02.
1. The challenge by the Department in the present appeal is to an order dated 25th April, 2012 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in IT(SS)A Nos.56, 57, 58, 59 and 60/CTK/2009 for the Assessment Years (AYs) 2000-01 to 2004-05.
 2. The question sought to be urged is whether the ITAT is justifying in deleting the addition of Rs.1,33,90,000/- on account of receipt of capitation fee? Having carefully perused the concurrent orders of both CIT(A) and ITAT on this aspect, the Court is of the view that it turns entirely on facts and gives rise to no substantial question of law. Accordingly, the Court

declines to frame the questions as prayed for. The appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi

