IN THE HIGH COURT OF ORISSA AT CUTTACK

I.T.A. No.6 of 2018

Principal Commissioner of Income Tax, Sambalpur .... ***Appellant***

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

-versus-

M/s.Tarini Minerals Pvt. Ltd. .... ***Respondent***

Mr. Adhiraj Mohanty, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIK

ORDER
15.03.2022

Order No.

03. 1. The present appeal by the Revenue is directed against the order dated 31st August, 2017 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITA No.236/CTK/ for the Assessment Year (AY) 2010-11.

2. By the impugned order, the ITAT dismissed the Revenue's appeal for the aforementioned AY thus, upholding the order dated 10th February, 2015 passed by the Commissioner of Income Tax (Appeals) [CIT (A)].

3. The question sought to be urged by the Revenue whether the CIT(A) and the ITAT failed to apply one of the ingredients of Section 37 (1) of the Income Tax Act, 1961 (Act) while adjudicating the Assessee's claim of commission payments. It was sought to be contended by learned counsel for the Revenue that CIT(A) and the ITAT did not examine whether

the above expenditure was incurred fully and exclusively for the purposes of business and profession.

4. Having examining the concurrent orders of the CIT (A) and the ITAT, the Court finds the conclusion was based entirely on facts. No substantial question of law arises. Consequently, the Court declines to frame the questions urged. The appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

KC Bisoi