

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.40 of 2007

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

Mr. T.K. Satapathy, Senior Standing Counsel

-versus-

Orissa Mining Corporation Ltd. ***Respondent***
Mr. Sidhartha Ray, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K. PATTANAIAK

ORDER
07.02.2022

Order No.

11. 1. The following substantial question of law was framed by this Court on 28th January 2013 while admitting this appeal:

“(i) Whether on the facts and in the circumstances of the case, the learned Tribunal is correct in law to hold that the return filed by the assessee company on 28.02.2000 is valid one although it was not accompanied by statutory audit report ?”

2. Admittedly, the said question now stands answered in favour of the Assessee and against the Department. Consequently, the present appeal is dismissed with the question being answered in favour of the Assessee and against the Department.

3. The appeal is dismissed.

4. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge

S.K. Guin

