IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No. 48 of 2015

M/s. Banshidhar Dwarikadas And Sons .... ***Appellant***

Mr. B. Panda, Sr. Advocate

-versus-

The Income Tax Officer, Ward-1, Baripada and another .... ***Respondents***

Mr. R.S. Chimanka, Senior Standing Counsel
Along with Mr. A.Kedia, Junior Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

Order No.

ORDER
04.03.2022

02. 1. This appeal by the Assessee is directed against an order dated 3rd March, 2015 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITA No.551/CTK/2013 for the Assessment Year 2007-08.

2. The ground urged by the Assessee concerns the addition made by the Assessing Officer of a sum of Rs.18,85,497/- as commission income.

3. The Assessee is a partnership firm. It contended that the above sum belonged to M/s. Banshidhar Dwarikadas (HUF) and that it had wrongly been shown in the name of the Assessee firm by M/s. ACC Ltd. and that the TDS certificate has also been wrongly issued in the name of the firm.

4. Apart from the fact that the finding in this regard against the Assessee has been concurred with by the Commissioner of Income Tax (Appeals) as well as the ITAT, the fact remains that the amount

was paid for rendering professional services. It is unlikely that TDS certificate would have been wrongly issued by M/s. ACC Ltd. in favour of the Assessee firm. It is plain that it was the firm that provided the professional services and not the HUF.

5. Consequently, this Court is not inclined to admit the appeal on the question urged before the Court. No substantial question of law arises. The appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

S. Behera