IN THE HIGH COURT OF ORISSA AT CUTTACK

I.T.A No.77 of 2017

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

Mr. T.K. Satapathy,
Sr. Standing Counsel for the Income Tax

-versus-

M/s. SRB Consultancy Pvt. Ltd.	....	***Respondent***

CORAM:
THE CHIEF JUSTICE
JUSTICE A.K. MOHAPATRA

Order No.

ORDER
14.03.2022

05. 1. This is a departmental appeal against the order dated 16th June, 2017 passed by the ITAT, Cuttack Bench, Cuttack in ITA No.504 CTK/ 20013 and 566/CTK/2013 for the assessment year 2010-11. This appeal has not yet been admitted.

2. Having heard Mr. T.K. Satapathy, learned counsel appearing for the Revenue and having perused the impugned order in ITA No.504 CTK/ 20013 and 566/CTK/2013, this Court is of the view that none of the questions urged can be considered to be substantial questions of law warranting examination by this Court. As noted by the ITAT, the treatment of deferred income is consistent with the past practice involving the same assessee. As regards the other two questions, the view taken by the ITAT is a plausible one and merely because another

view is possible, it calls for no interference. No substantial question of law arises.

3. The appeal is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(A.K. Mohapatra)
Judge

U.K. Sahoo/Jagabandhu