

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.5 of 2013

The Commissioner of Income Tax, Appellant
Cuttack

Mr. S.S. Mohapatra, Sr. S.C, Income Tax
-versus-

The Orissa Stevedores Ltd, Cuttack Respondent

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIAK

ORDER
21.02.2022

Order No.

4. 1. This present appeal of the Department directed against the order dated 31st August, 2012 passed by the ITAT, Cuttack Bench Cuttack in ITA Nos.89, 90 and 91/ CTK/2012 for the Assessment Years 2006-07, 2007-08 and 2008-09.
2. Among the questions sought to be urged by the Department is whether reduction of quantum disallowance by the ITAT under heads of 'incentive charges', business promotion, donation, and subscription was justified? Having heard learned counsel for the Department and having perused the impugned order of the ITAT, the Court finds that the matter turned entirely on facts and no substantial question of law arises. The appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge