

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**ITA No.83 of 2018**

***Principal Commissioner of Income Tax-1, Bhubaneswar*** .... ***Appellant***

Mr. T.K. Satapathy, Senior Standing Counsel  
-versus-

***M/s. POSCO India Pvt. Ltd.*** .... ***Respondent***

**CORAM:  
THE CHIEF JUSTICE  
JUSTICE R.K. PATTANAIAK**

**ORDER**

**02.05.2022**

**Order No.**

04. 1. In view of the decision of this Court dated 17<sup>th</sup> November 2021 in ITA No.8 of 2005 (*M/s. Neelachal Ispat Nigam Limited v. Assistant Commissioner of Income Tax, Circle-2(1), Bhubaneswar*), no substantial question of law as urged by the Revenue arises in the present appeal.
2. The appeal is accordingly dismissed.
3. Urgent certified copy of this order be issued as per rules.

***(Dr. S. Muralidhar)***  
***Chief Justice***

***(R.K. Pattanaik)***  
***Judge***