

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.125 of 2011

Commissioner of Income Tax, **Appellant**
Bhubaneswar

Mr. Radheshayam Chimanka, Senior Standing Counsel along
with Mr. A. Kedia, Junior Standing Counsel for Income Tax
Department

-versus-

Sri Siba Prasad Das, Cuttack **Respondent**
None

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIAK

ORDER
28.03.2022

Order No.

- 05.
1. The present appeal by the Revenue is directed against the impugned order dated 23rd June, 2011 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITSSA Nos.3 and 4/CTK/2002 in the cross appeal of the case of Siba Prasad Das.
 2. The question sought to be urged concerns the ITAT upholding the order of the Commissioner of Income Tax (Appeal) [CIT(A)], that the determination of undisclosed income on the hands of the Assessee was not warranted. The Court finds on examining the impugned order that there are concurrent findings of fact by the CIT(A) and the ITAT on this aspect and, therefore, no substantial question of law arises.
 3. The Appeal is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge