

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA Nos.154, 152 and 153 of 2018

ITA No.154 of 2018

Commissioner of Income Tax ***Appellant***
Mr. Radheyshyam Chimanka, Sr. Standing Counsel

-versus-

Orissa Computer Academy ***Respondent***

ITA No.152 of 2018

Commissioner of Income Tax ***Appellant***
Mr. Radheyshyam Chimanka, Sr. Standing Counsel

-versus-

Orissa Computer Academy ***Respondent***

ITA No. 153 of 2018

Commissioner of Income Tax ***Appellant***
Mr. Radheyshyam Chimanka, Sr. Standing Counsel

-versus-

Orissa Computer Academy ***Respondent***

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
21.11.2022

Order No.

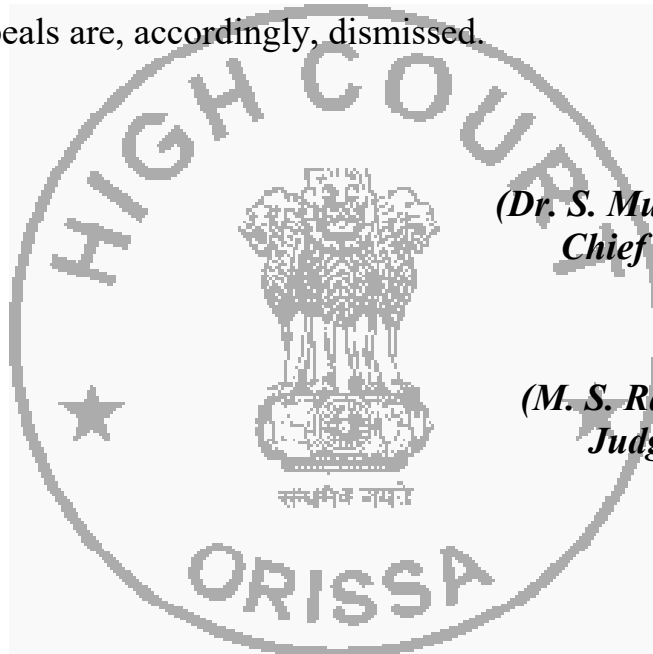
05. **I.A. No. 31 of 2019 & ITA No. 154 of 2018**

1. For the reasons stated therein, the delay in filing the appeal is condoned.
2. The I.A. is disposed of.

ITA Nos. 154, 152 & 153 of 2018

3. These appeals are directed against the common order dated 5th July, 2018 of the Income Tax Appellate Tribunal, Cuttack bench, Cuttack (for short 'the ITAT') in which the matters have been remanded to the Assessing Officer for making fresh assessment in light of the observations of the ITAT. Since it is only an order of remand, the Court is not inclined to interfere with the same or frame the questions as urged. No substantial question of law arises.

4. The appeals are, accordingly, dismissed.



(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikanta