# IN THE HIGH COURT OF ORISSA AT CUTTACK
## ITA No. 167 of 2018

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

Mr. T.K. Satapathy, Senior Standing Counsel

*-versus-*

***Odisha Construction Corporation Ltd.*** .... ***Respondent***

None

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

**Order No.**

**ORDER**
**30.03.2022**

**I.A. No.26 of 2019**

03. 1. For the reasons stated therein, the application for dispensing with filing of certified copies of Annexures-2 and 3 are allowed.

2. The I.A. is disposed of.

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3. The question of law sought to be urged by the Appellant – Revenue in this appeal reads as under:

> "Whether on the facts and in the circumstances of the case and in law, the learned Tribunal is justified in allowing the provision of arrear salary claimed by the assessee as deduction in its P & L Account u/s 37 of the Income Tax Act by holding that it is an ascertained liability ?

4. On a perusal of the impugned order, it is revealed that the ITAT has followed its own order for earlier assessment years involving the same assessee. On the ground of consistency, the Court

declines to frame the question of law urged in the present appeal. The appeal is dismissed.

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

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

*S.K. Jena/P.A.*