OD-15

ITA/13/2011

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (Income Tax)
ORIGINAL SIDE

COMMISSIONER OF INCOME TAX,
CENTRAL-I, KOLKATA

-Versus-

ANKITA FINVEST PVT. LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 19th December, 2023

Appearance:
Mr. Amit Sharma, Adv.
...for the appellant.

The Court : We have heard Mr. Amit Sharma, learned counsel for the appellant.

This appeal was admitted on 22nd December, 2010 on the following substantial question of law.

> "*(I) Whether the learned Tribunal came to a fact finding while confirming the order of CIT(A) without relying on any acceptable materials, in other words perverse ?*"

We have perused the impugned order of the Income Tax Appellate Tribunal, "C" Bench, Kolkata dated 30th April, 2010 for the assessment year 2005-06 in ITA No.2011(Kol) of 2008 and we find that the findings recorded by the Tribunal are based on consideration of relevant material on record. We repeatedly requested the learned counsel for the appellant to point out any perversity in the findings recorded by the Tribunal, but the learned counsel could not point out any perversity.

For all the reasons aforestated, we find no interference is required in the findings of fact. Thus, the substantial question of law is answered against the revenue and in favour of the assessee.

The appeal (ITA/13/2011) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.