

ORDER

OD – 23

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/65/2019

COMMISSIONER OF INCOME TAX (LARGE TAX PAYER UNIT), KOLKATA
VERSUS
UNITED BANK OF INDIA

BEFORE:

The Hon'ble Justice SURYA PRAKASH KESARWANI
The Hon'ble Justice RAJARSHI BHARADWAJ

Date : 1st December 2023.

Appearance:

Mr. Avra Mazumder, Advocate
Mr. Soumitra Chowdhury, Advocate
Mr. Samrat Das, Advocate
Ms. Elina Dey, Advocate
... for the respondent.

Case called out. None appears for the appellant. Sri Avra Mazumder, learned counsel for the respondent assessee is present.

This appeal relates to AY 2006-07.

Learned counsel for the respondent assessee states that the question involved in the present appeal is squarely covered by a judgment of Hon'ble Supreme Court in Deputy Commissioner of Income Tax v. Kerala State Electricity Board reported in (2022) 447 ITR 193 (SC) and a judgment of a coordinate Bench of this Court reported in Principal Commissioner of Income Tax v. Damodar Valley Corporation reported in (2022) 137 taxmann.com 338

(Calcutta). He further states that similar income tax appeal filed by the revenue being ITA/116/2019 has been decided and dismissed by this Court on 24.11.2023 and in view thereof, the substantial question of law needs to be answered against the revenue and the appeal deserves to be dismissed.

In view of the aforesaid, the appeal is dismissed and the substantial question of law is answered against the revenue.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar