

ITA No. 50 of 2009
IN THE HIGH COURT AT CALCUTTA
In appeal from its
SPECIAL JURISDICTION (INCOME TAX)
CIVIL APPELLATE JURISDICTION

Commissioner of Income Tax
Versus
Duncan Industries Ltd.

Before:
The Hon'ble Justice I. P. MUKERJI
And
The Hon'ble Justice BISWAROOP CHOWDHURY
Date: 18th August 2023

Appearance:
Mr. Tilak Mitra, Advocate
for the appellant
Mr. A. K. Dey, Advocate
for the respondent

The Court: The respondent assessee has gone into liquidation pursuant to an order passed by the National Company Law Tribunal, Kolkata Bench on 5th March 2020.

Following a similar order passed by a division bench of this court in ITAT No. 194 of 2022 with IA No. GA 2 of 2022 (Principal Commissioner of Income Tax – 2, Kolkata vs. M/s. Duncans Industries Ltd.) on 1st February 2023, this appeal is dismissed keeping the question of law open.

(I. P. MUKERJI, J.)

(BISWAROOP CHOWDHURY, J.)