OD-23

ITA/83/2012

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

COMMISSIONER OF INCOME TAX,
CENTRAL-I, KOLKATA

-Versus-

M/S. PLATIMUM COMMERCE (P) LTD.

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

Appearance:
Mr. Viupl Kundalia, Adv.
...for the appellant.

Mr. Pranit Bag, Adv.
Mr. Subash Agarwal, Adv.
Mr. Brijesh Kumar Jha, Adv.
...for the respondent.

The Court : We have heard Mr. Vipul Kundalia, learned counsel for the appellant.

This appeal was admitted on 20th July, 2012 on the following substantial question of law.

> *"Whether the Learned Tribunal came to fact finding of confirming the order of CIT(Appeals) 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 24th February, 2012 passed in ITA No.65-67(Kol) of 2011 for the assessment years 2005-06, 2006-07 and 2007-08 and we find that the findings recorded by the Tribunal are based on consideration of relevant materials 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/83/2012) is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.