

OD-8

IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION [INCOME TAX]  
ORIGINAL SIDE

ITA/69/2011

IA NO: GA/1/2010(Old No:GA/3214/2010), GA/2/2010(Old No:GA/3215/2010)

PREMIUM AGRO EXPORTS LTD.  
VS  
INCOME TAX OFFICER, WARD 5(2) & ORS.

BEFORE :  
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM  
And  
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA  
Date : 17<sup>th</sup> January, 2024

Appearance :  
*Mr. Brijesh Kumar Singh, Adv.*  
*...for appellant.*  
*Mr. Soumen Bhattacharjee, Adv.*  
*...for respondent*

The Court :- We have heard Mr. Brijesh Kumar Singh, learned Advocate appearing for the appellant and Mr. Soumen Bhattacharjee, learned Advocate for the respondent/department. As we have directed learned Advocate to appear on behalf of the department his appearance shall be regularized and his presence be recorded.

This appeal has been filed by the assessee challenging the order passed by the Income Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata.

The learned Advocate for the appellant fairly submits that questions of law raised by the appellant is covered against the appellant/assessee in the light of the decision of the Hon'ble Supreme Court in *Checkmate Services (P) Ltd. V. Commissioner of Income Tax-1* reported in 448 ITR 518 SC.

Thus following the said decision of the Hon'ble Supreme Court the appeal is dismissed and the substantial questions of law are answered against the appellant/assessee.

Consequently, connected applications are closed.

(T.S. SIVAGNANAM)  
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)