OD-24

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

ITAT/78/2024
IA NO: GA/2/2024
COMMISSIONER OF INCOME TAX (EXEMPTIONS), KOLKATA
VS.
M/S. SASHA ASSOCIATION FOR CRAFT PRODUCERS, KOLKATA

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 3rd May, 2024

Ms. Smita Das De, Adv.
... for appellant
Mr. S.M. Surana, Sr. Adv.
Mr. Bhaskar Sengupta, Adv.
... for respondent

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the order dated 16th August, 2023 passed by the Income Tax Appellate Tribunal, `A' Bench, Kolkata (Tribunal) in ITA No. 181/Kol/2021 for the assessment year 2016-17.

The revenue has raised the following substantial questions of law for consideration :

"Whether on the facts and in the circumstances of the case the Tribunal was justified in law to quash the order passed u/s. 263 of the Income Tax Act, 1961 with the observation that exercising jurisdiction u/s 263 of the Act by the CIT(E) is wrong despite the facts that the order u/s 143(3) was passed allowing the claim of exemption u/s 11(2) without enquiring into the claim ?"

We have heard Ms. Smita Das De, learned standing Counsel appearing for the appellant and Mr. S.M. Surana, learned senior Counsel for the respondent.

Learned Tribunal on consideration of the factual basis found that the Assessing Officer was furnished with all the facts and after considering the evidence produced called for from the assessee the return of the income, the audit report in Form 10B, Form 10 etc. and after examination of all the details and documents allowed the claim of deduction under Section 11(2) of the Act. Therefore, the learned Tribunal on facts came to the conclusion that it is not a case of no enquiry conducted by the Assessing Officer and the exercise of jurisdiction by the CIT(E) under Section 263 of the Act cannot be sustained.

We find no questions of law, much less substantial question of law, arising for consideration in this appeal.

The appeal is thus dismissed.

Consequently, the stay application IA No: GA/2/2024 is also dismissed.

(T.S. SIVAGNANAM, C.J.)

(HIRANMAY BHATTACHARYYA, J.)

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AR(CR)