

OD-38

IN THE HIGH COURT AT CALCUTTA
Civil Appellate Jurisdiction
ORIGINAL SIDE

ITA/81/2012

COMMISSIONER OF INCOME TAX, CENTRAL - I, KOLKATA
VS
M/S LYTON CONSULTANCY (P) LTD.

BEFORE:

HON'BLE JUSTICE SURYA PRAKASH KESARWANI
AND

HON'BLE JUSTICE RAI CHATTOPADHYAY

Date : 22nd January, 2024.

Appearance:
Mr. Om Narayan Rai, Adv.
Mr. Soumen Bhattacharyya, Adv.
... for the appellant.

1. Heard Mr. Om Narayan Rai, learned Senior standing Counsel for the appellant. None appears for the respondent assessee.
2. This appeal was admitted by order dated 22nd December, 2010 on the following substantial questions of law which is as under:-

“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”?
3. We have perused the impugned order of the Tribunal and we find that the findings recorded by the Tribunal are finding of the facts based on consideration of relevant evidence on record.

4. In view of the aforesaid, we do not find any manifest error of law in the impugned order of the Tribunal.
5. Consequently, the appeal is dismissed and no substantial question of law is answered in favour of the assessee and against the revenue.

(SURYA PRAKASH KESARWANI, J.)

(RAI CHATTOPADHYAY, J.)