OD-53

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

ITAT/189/2024
IA NO: GA/1/2024
CENTRAL TOOL ROOM AND TRAINING CENTRE
VS
ASSISTANT COMMISSIONER OF INCOME TAX(EXEMPTION) KOLKATA

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 10th July, 2024.

Appearance :
Mr. A. Agarwal, Adv.
Mr. Farhan Gaffar, Adv.
Md. Zafar, Adv.
…for appellant.
Ms. Smita Das De, Adv.
…for respondent

The Court :- This appeal filed by the assessee challenges an order passed by the Commissioner of Income Tax (Exemption), Kolkata dated 28.03.2024 under Section 264 of the Income Tax Act, 1961, relating to the assessment year 2018-19.

The learned Advocate appearing for the appellant submitted that an appeal under Section 260A of the Act is not maintainable as against an order passed by the Commissioner of Income Tax (Exemption). Therefore, he sought for leave to withdraw this appeal and file appropriate petition in accordance with law.

We have heard Ms. Smita Das De, learned standing Counsel for the respondent on the above submission.

Since the appeal as against an order passed by the Commissioner of Income Tax (Exemption) cannot be subject matter of an appeal under Section 260A of the Act, the appellant is permitted to withdraw this appeal and challenge the order before the appropriate forum in accordance with law.

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(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.