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ITA/96/2012

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

COMMISSIONER OF INCOME TAX,
CENTRAL-1, KOLKATA

-Versus-

KANODIA VYAPAR CO. P. LTD.

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
Date : 13th February, 2024

Appearance:
Mr. Tilak Mitra, Adv.
...for the appellant.

Mr. Brajash Kr. Singh, Adv.
...for the respondent

1. Heard Sri Tilak Mitra, learned senior standing counsel for the appellant/department and Sri Brajash Kr. Singh, learned advocate for the respondent/assessee.
2. This appeal was admitted by this Court by an order dated 30.07.2012 on the following substantial question of law relating to the assessment years 2006-07 and 2007-08:

> *"Whether the Learned Tribunal came to a fact finding while confirming the order of CIT (A) without relying on any acceptable materials, in other words perverse ?"*

3. On similar set of facts, another appeal being ITA No.86/2012 (Commissioner of Income Tax, Central-I, Kolkata vs. M/s. Cube Trafin Private Limited) has been dismissed today by this Court.
4. We have perused the impugned order of the Tribunal and the order passed by the CIT(A). We find that the addition made by the Assessing Officer was set aside by the CIT(A). The order of the CIT(A) has been affirmed by the impugned order of the ITAT. No perversity in the impugned order could be pointed out by the learned counsel for the appellant despite being asked by this Court.
5. The findings recorded by the CIT(A) and the ITAT are findings of facts based on consideration of relevant evidence on record.
6. For all the reasons afore-stated, we do not find any merit in the appeal. Consequently, **the appeal (ITA/96/2012) is dismissed**. The substantial question of law as framed above is answered accordingly.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

As.