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

RVWO/32/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX CENTRL-1, KOLKATA
VS
M/S RAMKRISHNA FORGING LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 30th August, 2024.

Appearance :
Mr. Tilak Mitra, Adv.
…for appellant
Mr. S.M. Surana, Adv.
Mrs. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
…for respondent

The Court :- We have heard Mr. Tilak Mitra, learned standing Counsel appearing on behalf of the appellant and Mr. S.M. Surana, learned Advocate appearing for the respondent.

It appears that there is a delay of 500 days in filing the review application. Though no acceptable explanations offered by the department yet we are of the view that the matter can be considered on merits and, therefore, exercise discretion and condone the delay in filing the review application. Accordingly, the delay in filing the review application is condoned.

This application has been filed by the revenue seeking review of the judgment and order dated 8th February, 2023 in ITAT 258 of 2022. By this order the appeal filed by the department was dismissed and the substantial question of law was answered against the revenue. The learned Advocate appearing for the appellant department would submit that substantial question of law no. 5, which was raised in the appeal was not considered by this Court. We find from the order impugned in this review application that such question was considered by this Court as substantial question no. 3, as could be seen from the order dated 8th February, 2023. That apart the learned Tribunal had relied upon a decision rendered in the case of an assessee called M/s. Xpro India Ltd. in ITA No. 214/Kol/2011 dated 23rd March, 2016.

The said decision of the Tribunal was referred to in the impugned order for accepting the plea of the present assessee.

The revenue filed an appeal as against the decision in the case of M/s. Xpro India Ltd. before this Court in ITAT/156/2018 and by judgement dated 21st June, 2024 the appeal was dismissed. Thus we find that no grounds have been made out by the appellant/Tribunal to review the judgement and order. Accordingly, the appeal is dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.