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

ITAT/253/2024

PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
SHRI DINESH KUMAR GOYAL

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM

-A N D-

HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Dated: November 27, 2024.

Appearance :
Ms. Sutapa Roychowdhury, Adv.

The Court : This matter has been listed as “To Be Mentioned” in the supplementary list today.

In page 2 of the order dated 20th November, 2024 passed by this Court, certain portion of the order has been omitted and there is also a typographical mistake. In the middle of the said page the sentence starting “The orders passed by the assessing officer, the Commissioner of Income Tax (Appeals), [CIT(A)] as well as the Tribunal” was considered. The words “was considered” should be added in the said sentence.

In the last but one line of the said order it has been stated, “Thus we find substantial question of law arises for consideration in this appeal.” However, the word “no” has been omitted to be mentioned and the said sentence should read as, “Thus we find no substantial question of law arises for consideration in this appeal.”

These corrections be carried out in the order dated 20th November, 2024 and this order shall form part of the said order.

(T.S. SIVAGNANAM, CJ.)

(HIRANMAY BHATTACHARYYA, J.)