

ORDER

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

ITA/279/2009

J.D. ENTERPRISES PRIVATE LIMITED
VERSUS
COMMISSIONER OF INCOME TAX – XIV, KOLKATA &ORS.

BEFORE:

The Hon'ble Justice SURYA PRAKASH KESARWANI

The Hon'ble Justice RAJARSHI BHARADWAJ

Date : 15th January 2024.

Appearance:

Mr. Tilak Mitra, Advocate
Mr. Prithu Dudheria, Advocate
... for respondents.

1. Case called out. No one appears for the appellant to press the appeal.
2. This is an old appeal pending in this Court for last more than 14 years. It has not yet been admitted. The only question raised in this appeal is as to whether the Tribunal has rightly confirmed disallowance of foreign travelling expenses to the tune of Rs.8,98,708/- in terms of Section 37(1) of the Income Tax Act, 1961.
3. We have perused the impugned order of the Income Tax Appellate Tribunal and we do not find any perversity in it. The findings recorded by the Tribunal are findings of fact based on consideration of relevant material on record. The matter is concluded by concurrent finding of facts.

4. In view of the aforesaid, we find that no substantial question of law is involved in the present appeal. Consequently, the appeal relating to assessment year 2004-05 is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAJARSHI BHARADWAJ, J.)

S. Kumar