ORDER OD – 22

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

ITA/335/2009
COMMISSIONER OF INCOME TAX, KOLKATA – I, KOLKATA
VERSUS
M/S. EXIDE INDUSTRIES LTD.

BEFORE :

THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
HON'BLE JUSTICE RAI CHATTOPADHYAY

Date: 22nd January 2024.

Appearance :
Mr. Om Narayan Rai, Advocate.
....for appellant.

Ms. Nilanjana Banerjee Pal, Advocate
...for respondent.

1. Heard Sri Om Narayan Rai, learned senior standing counsel for the appellant Income Tax Department and Smt. Nilanjana Banerjee Pal, learned counsel for the respondent assessee.

2. On 15.01.2024, this Court passed the following order:-

"Heard Mr. Om Narayan Rai, learned standing counsel for the appellant/department and Ms. Nilanjana Banerjee Pal, learned standing counsel for the respondent/assessee.

Learned counsel for the respondent/assessee states that ITAT/158/2013 (Commissioner of Income Tax, Kolkata-I v. Exide Industries Ltd.) involving similar question was dismissed by an order dated 20th January, 2014 on statement made on behalf of the *appellant/herein i.e. Commissioner of Income Tax, Kolkata. She, therefore, submits that the present appeal also deserves to be dismissed.*

Learned counsel for the appellant/income tax department prays for a day's time to look into the matter.

In view of the aforesaid, list the matter on 17th January, 2024."

3. Sri Om Narayan Rai, learned counsel for the appellant states on instructions that the controversy is squarely covered by the judgment dated 20.01.2014 in ITAT No.158 of 2013 (Commissioner of Income Tax, Kolkata – I, v. Exide Industries Limited), against the revenue. He, therefore, submits that this appeal deserves to be dismissed in terms of the judgment in the case of Exide Industries Limited (supra).

4. In view of the aforesaid, the appeal is dismissed.

(SURYA PRAKASH KESARWANI, J.)

(RAI CHATTOPADHYAY, J.)

S. Kumar