OD–16

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT/451/2023
IA No : GA/1/2023 & GA/2/2023
INCOME TAX OFFICER, WARD – 47(1), KOLKATA
VS.
VINAY KUMAR SINGH & ORS.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 19th February, 2024

Appearance :
Mr. Om Narain Rai, Adv.
Mr. Prithu Dudhoria, Adv.
…for appellant
Mr. Om Prakash Prosad, Adv.
… for respondents

The Court : We have heard Mr. Om Narain Rai, learned standing Counsel appearing for the appellant and Mr. Om Prakash Prosad, learned Counsel for the respondents.

There is a delay of 193 days in filing the appeal. Since the explanation offered is satisfactory, delay in filing the appeal is condoned. The application for condonation of delay is allowed.

This intra-court appeal by the Income tax department is directed against the order dated 3rd May, 2023, passed in WPO No. 969 of 2023, by which the order passed under Section 148A(d) of the Income Tax Act, 1961 (the Act), dated 29th July, 2022, relating to the assessment year 2017-18, was challenged on the ground of non-compliance of the formalities of taking approval of the specified authority mentioned in Section 151(ii) of the Act.

The revenue cannot dispute the fact that identical issue was decided against the Department in the case of *Siemens Financial Servides (P) Ltd. vs. Deputy Commissioner of Income-tax, (2023) 155 taxmann.com 159 (Bombay).* This Court also had an occasion to consider similar issue in *(2024) 159 taxmann.com 5 (Bombay)*. The decision in *Siemens Financial Servides (P) Ltd.* (supra) has also been followed in the case of *(2024) 159 taxmann.com 5 (Bombay).*

Thus, following the above decisions, the appeal filed by the revenue is dismissed.

The connected application is also dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

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AR(CR)