

OD - [Supple.]

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/20/2025
IA NO: GA/1/2025, GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 2
KOLKATA
VS
STAR PAPER MILLS LTD.

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE BIVAS PATTANAYAK
Date : 5th February, 2025

Appearance :
Mr. Aryak Dutt, Adv.
Mr. Prithu Dudheria, Adv.
..for the appellant.

Mr. J.P. Khaitan, Sr. Adv.
Mr. Pratyush Jhunhunwala, Adv.
...for the respondent.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the order dated October 26, 2021 passed by the Income Tax Appellate Tribunal, Bench - C, Kolkata (the Tribunal) in ITA No.127/Kol/2021 for the assessment year 2016-17.

We have heard Mr. Aryak Dutt, learned senior standing counsel assisted by Mr. Prithu Dudheria, learned senior standing counsel appearing for the appellant/revenue and Mr. J.P. Khaitan, learned senior advocate assisted by Mr. Pratyush

Jhunjhunwala, learned advocate appearing for the respondent/assessee.

The above appeal filed by the revenue being covered by the decision of this Hon'ble Court in ITAT/214/2024 dated 5th February, 2025 in the assessee's case has to be dismissed. Apart from the fact, there is inordinate unexplained delay in filing the appeal being ITAT/214/2024. We noted that the order impugned in this appeal was relied upon and followed in the assessee's case for the assessment year 2018-19. When the learned Tribunal passed the said order, the revenue had not preferred any appeal for the assessment year 2016-17 and that has been recorded by the learned Tribunal in the order impugned in ITAT/214/2024. Therefore, this is also another ground to dismiss the revenue's appeal.

For the above reasons, the appeal stands dismissed and the stay application stands closed.

(T.S. SIVAGNANAM)
(CHIEF JUSTICE)

(BIVAS PATTANAYAK, J.)

