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

ITA/134/2010

COMMISSIONER OF INCOME TAX, KOLKATA-II
VS
M/S. HILLTOP HOLDINGS (I) LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 28th July, 2025.

Appearance :
Mr. Aryak Dutt, Adv.
Mr. Prithu Dudhoria, Adv. …for appellant.

Mr. Pratyush Jhunjhunwala, Adv.
Mr. A. K. Dey, Adv.…for respondent.

The Court :- Since the Department is unable to trace out the records of the appeal, Mr. A. K. Dey, learned Advocate for the respondent/assessee hands over one set of the stay petition which is taken on record.

This appeal has been filed by the appellant/revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 31st August, 2009 passed by the Income Tax Appellate Tribunal, "A" Bench, Kolkata, in ITA No.1248/Kol/2008 for the assessment year 2005-06 and ITA No.1190/Kol/2008 for the assessment year 2004-05.

The learned Advocate appearing for the respondent/assessee submitted that the assessee has availed the benefit of the Direct Tax *Vidaad*

Se Vishwas Scheme and appropriate Forms, more particularly Form 5, have been issued in favour of the respondent/assessee.

In the light of the same, the appeal stands disposed of on the ground that the respondent/assessee has availed the benefit of the *Scheme* and the substantial questions of law raised by the revenue are left open.

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(T.S. SIVAGNANAM, CJ)

(CHAITALI CHATTERJEE (DAS), J.)

SM/pkd