

Cit, Burdwan Vs. Pioneer Cable Network

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Court : Kolkata

Decided On : Oct-29-2014

Judge : Soumitra Pal

Appellant : Cit, Burdwan

Respondent : Pioneer Cable Network

Judgement :

ORDER

SHEET GA No.2993 of 2014 GA No.2994 of 2014 ITAT No.151 of 2014 IN THE HIGH COURT AT CALCUTTA SPECIAL JURISDICTION (INCOME TAX) ORIGINAL SIDE CIT, BURDWAN Versus PIONEER CABLE NETWORK BEFORE: The Hon'ble JUSTICE SOUMITRA PAL The Hon'ble JUSTICE ARINDAM SINHA Date : 29th October, 2014.

Appearance: Ms.Smita Das De, Adv.Ms.Smita Das De, learned Advocate for the appellant, has handed up the copies of notice dated 15th September, 2014 and track record showing item delivery, both of which are kept on record.

Re: GA No.2993 of 2014 The delay.

Court : Perused the application Causes shown are sufficient.

the application is allowed.

for condonation of The delay is condoned and The application and the appeal are taken up for hearing.

Re: GA No.2994 of 2014 and ITAT No.151 of 2014 This appeal under Section 260A of the Income Tax Act, 1961 against order dated 21st November, 2013 passed by the Income Tax Appellate Tribunal A Bench, Kolkata in ITA No.656/KOL/2013 for the assessment year 2006-2007 on the following questions:
i.

Whether on the facts and in the circumstances of the case the Learned Tribunal was justified in law in quashing the Re-assessment proceeding whereas the impugned proceeding was initiated invoking the provision of Section 147 of the said Act read with explanation 1 thereto.

ii.

Whether on the facts and in the circumstances of the Case the Tribunal was justified in law in deciding the appeal holding that it has a change of opinion ignoring the fact that the Assessing Officer had not, based on materials availing to him taken a view and form an opinion.

iii.

Whether on the facts and in the circumstances of the case the learned Tribunal was justified in passing the order in favour of the assessee without acknowledging the fact that in the case of violation under Section 40(a) (ia) the Assessing Officer has no scope of his discretion and hence it is covered under Explanation 2(c) (iv) of Section 147. Heard Ms.Smita Das De, learned Advocate for the appellant.

Since we find the Tribunal while accepting the submission of the assessee that it had furnished all documents with regard to payment effected to pay channels and the Assessing Officer had allowed the claim only after considering such material had held, inter alia, Reasons recorded by Assessing Officer clearly show that it was based on a re-appraisal of existing materials and that the assessee had disclosed fully and truly all material facts necessary for his assessment as required under the fiRs.proviso to Section 147, we find no reason to interfere with the

impugned order.

Hence the application and the appeal are dismissed.

Urgent supplied to Certified the copy parties of this subject order, to the if applied compliance requisite formalities.

(SOUMITRA PAL, J.) (ARINDAM SINHA, J.) cs for, will be all

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