Commissioner Of Income Tax-Xxi vs Kavita Chug

ID: F2J-C-2659 **Court:** Calcutta High Court
Case: ITAT No. 21 of 2011 **Date:** 2011-02-22

Calcutta High Court Commissioner Of Income Tax-Xxi vs Kavita Chug on 22 February, 2011 Author: Bhaskar Bhattacharya Bench: Bhaskar Bhattacharya ITAT No. 21 of 2011 GA No. 298 of 2011

IN THE HIGH COURT AT CALCUTTA

Special Jurisdiction [Income Tax]

ORIGINAL SIDE

COMMISSIONER OF INCOME TAX-XXI, KOLKATA

Versus

KAVITA CHUG

For Appellant : Mr. Shekhar B. Saraf, Advocate

BEFORE:

The Hon'ble JUSTICE BHATTACHARYA

The Hon'ble JUSTICE DR. SAMBUDDHA CHAKRABARTI

Date : 22nd February, 2011.

This appeal will be heard on the following substantial question

of law:

"Whether the learned Tribunal below was justified in quashing

the order passed by the Income Tax Commissioner (Appeal) and thereby

deleting the addition done by the assessing officer in terms of Section

40A(a)(ia) of the Income Tax Act without appreciating the true scope of hire of

vehicle by a transporter who has no vehicle of his own yet doing the business

of transportation." 2

Let notice of this appeal be served by the department on the

respondent on usual course. Let requisite number of informal paper book containing all relevant papers used before the authority below be filed within two months from date. In default, the appeal will stand dismissed. Liberty to mention after filing of paper book for inclusion in the hearing list. Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities. (BHATTACHARYA, J.) (DR. SAMBUDDHA CHAKRABARTI, J.) sm AR[CR]