Premium Agro Exports Ltd. v. Income Tax Officer, Ward 5(2) & Ors.

ITA/69/2011 (IA No: GA/1/2010, GA/2/2010)

ITA/69/2011 (IA No: GA/1/2010, GA/2/2010) (High Court at Calcutta, 2024-01-17) | 2024-01-17

Premium Agro appeal dismissed following conceded coverage by Checkmate Services.

No Income-tax Act section expressly identified in this order.

High Court at Calcutta | Chief Justice T. S. Sivagnanam; Justice Hiranmay Bhattacharyya | Chief Justice T. S. Sivagnanam | Justice Hiranmay Bhattacharyya

Assessment years: Not specified in supplied order

Scope of this order

Revenue: the assessee's appeal failed on the covered questions.

01 FACTS OF THE CASE

Premium Agro Exports challenged an order of the Income Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata in ITA 69/2011. Its counsel fairly accepted that the questions raised were covered against the assessee by Checkmate Services (P) Ltd. v. CIT-1, 448 ITR 518 (SC).

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02 DISCUSSION BY THE HON'BLE COURT

The Court followed the identified Supreme Court decision on that conceded coverage. It did not reproduce the questions, dates of payment, amounts or independent factual analysis.

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03 JUDICIAL DECISION

The appeal was dismissed and the substantial questions of law answered against the assessee. Connected applications were closed.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue: the assessee's appeal failed on the covered questions.

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05 EXPERT COMMENTS

Coverage is the expressed basis — This is a short application of Checkmate following the appellant's concession. It provides no independent factual comparison from which to decide whether another taxpayer's receipts or payment dates are identical.

Do not fill missing facts from the precedent — Even a recognised precedent's subject matter does not establish this appellant's assessment year, contribution amount or precise payment delay. Those facts are absent and should remain absent from this note.

Preserve the adjudicatory result — Unlike a withdrawal or non-prosecution order, the Court expressly answered the substantial questions against the assessee. The result should therefore be classified as adverse on the covered questions, within the limited reasoning supplied.

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SOURCE & VERIFICATION

High Court at Calcutta source judgment/order

Complete 2-page source PDF; corrected note based on this document.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: c5d7787b7d0fda791132b639f6ca560ae8ec4d50e515cb6beef433defca0746f.

STATUTORY SCOPE

The short order names Checkmate Services, 448 ITR 518 (SC), but does not print the underlying statutory sections, assessment year or contribution figures. These are not inferred into the source record.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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