Principal Commissioner of Income Tax 2, Kolkata v. M/s. Andrew Yule and Co. Ltd.

ITAT/37/2024 (IA No: GA/1/2024)

ITAT/37/2024 (IA No: GA/1/2024) (High Court at Calcutta, 2024-02-23) | 2024-02-23

Andrew Yule AY 2007–08: Revenue failed to distinguish recurring issues already settled in other years.

260A

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

Assessment years: 2007-08

Scope of this order

Assessee retained the Tribunal's relief for AY 2007–08 on the recurring issues considered.

01 FACTS OF THE CASE

Revenue challenged the ITAT A Bench Kolkata order dated 3 August 2023 in 191/Kol/2021 for AY 2007–08. The proposed questions challenged reliance on other years, including the treatment of prior-period expenses.

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02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that the Tribunal had addressed seven issues, that those issues had been decided in the assessee's favour for subsequent years, and that those other-year orders had attained finality. Revenue established no distinguishing feature warranting a different result.

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03 JUDICIAL DECISION

Revenue's appeal was dismissed and the substantial questions of law answered against Revenue.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee retained the Tribunal's relief for AY 2007–08 on the recurring issues considered.

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05 EXPERT COMMENTS

Consistency depends on the factual comparison — The decisive finding is Revenue's failure to show a distinguishing feature, alongside final other-year orders. This is not an unconditional rule that an item described by the same accounting label must always receive identical tax treatment.

Distinguish questions from findings — The proposed questions refer to AYs 1990–91 and 2009–10, while the Court's reasoning describes favourable subsequent-year decisions. That source structure should be preserved rather than rewritten into a single invented year-by-year chronology.

Do not reconstruct seven unlisted issues — The order says the Tribunal considered seven issues but does not detail all of them or provide amounts. The note should not manufacture a seven-item deduction list from the limited questions reproduced.

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SOURCE & VERIFICATION

High Court at Calcutta source judgment/order

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

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All 2 physical source pages read and visually inspected. SHA-256: 08fa2cfcbc32979b7a42f56b03083f53297d2a47ba79ecc0d33355b62df50417.

STATUTORY SCOPE

Section 260A is express; the short order does not identify a separate deduction section for each of the seven Tribunal issues.

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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