Commissioner of Income Tax (TDS), Kolkata v. Nirmal Kumar Kejriwal

ITA/24/2020

ITA/24/2020 (Calcutta High Court, 1 July 2024) | 2024-07-01

Revenue appeal dismissed for default when no one appeared to press it.

High Court at Calcutta | 2-judge bench (Division Bench) | Justice Surya Prakash Kesarwani | Justice Ajay Kumar Gupta

Assessment years: Not specified in order text

01 FACTS OF THE CASE

ITA 24/2020, Commissioner of Income Tax (TDS), Kolkata v. Nirmal Kumar Kejriwal, was called on 1 July 2024.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

No one appeared for the appellant to press the appeal. The order records no argument or discussion of the underlying tax controversy.

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03 JUDICIAL DECISION

The Court dismissed the appeal for default.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue’s appeal stood dismissed for non-appearance; no tax issue was decided on merits in this order.

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05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Classify the result as a default dismissal: The stated reason is absence of the appellant when the case was called. It is not a reasoned rejection of a tax proposition. The respondent obtained disposal of this appeal, but the order supplies no substantive ratio supporting a deduction, exemption or withholding position. (PDF p.1)

Do not infer the underlying dispute from the party's office: The appellant's designation includes TDS, but no withholding section, assessment year, demand or Tribunal reasoning is given. Those particulars cannot safely be reconstructed from the title. The exact docket and date identify the procedural event without turning an assumed TDS controversy into a judicial holding. (PDF p.1)

Check later docket history before relying on finality: The order contains no restoration application, deadline or later disposition. It establishes dismissal on this date only. Anyone acting on the procedural status should inspect subsequent orders in ITA 24/2020; this source neither grants restoration nor establishes that no restoration was later sought. (PDF p.1)

Source: PDF p.1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 1-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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