

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH", KOLKATA

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1844/KOL/2017
(Assessment Year 2009-10)**

ACIT, Circle 2(1), Kolkata,
Aayakar Bhawan, P-7, Chowringhee Sqr.,
7th Floor, Kolkata – 69 **Appellant**

vs.

M/s Bata India Ltd.,
64, S N Banerjee Road,
Kolkata - 700013
[PAN: AABCB1043Q] **Respondent**

**CO No. 124/KOL/2017
(Assessment Year 2009-10)**

M/s Bata India Ltd.,
C/o M/s Salarpuria Jajodia &
& Co. 7, Chittaranjan Avenue,
Kolkata - 700072
[PAN: AABCB1043Q] **Appellant**

vs.

ACIT, Circle 2(1), Kolkata,
P-7, Chowringhee Square,
Aayakar Bhawan, 7th Floor,
Kolkata - 700069 **Respondent**

Appearances by:

Assessee represented by : Ajay Vohra, Sr. Advocate
Neeraj Jain, AR
S. Jhajharia, AR

Department represented by : Praveen Kishore, CIT-DR
Arun Kumar Meena, Sr. DR

Date of concluding the hearing : 16.07.2025
Date of pronouncing the order : 23.07.2025

ORDER**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. In this case, an appeal has been filed by the Revenue (ITA No. 1844/Kol/2017) for AY 2009-10 against the order of Ld. Commissioner of Income of Income Tax (Appeals), 22, Kolkata [hereafter "the Ld. CIT(A)], passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act"), dated 23.02.2017. The assessee has filed a CO (CO No. 124/Kol/2017) with a delay of 48 days.

1.1 The assessee has filed a petition seeking condonation of the said delay as under:

"I, Durgesh Singh, S/o Surendra Singh, residing at Flat No. 508 Shakti apartment sector 15 Part II Gurgaon-122001, do hereby solemnly affirm that;

1. That, I am working as General Manager -Taxation of M/s Bata India Ltd, entrusted by the company to look after the tax matters of the company.

2. That, M/s Bata India Ltd is an Income Tax assessee having PAN No. AABCB1043Q.

3. That, income tax assessment, for the assessment year 2009-10, was completed on 30.04.2013, under section 143(3) r.w.s 144C(3) of the Act, by the deputy Commissioner of income Tax, Circle 2(1), Kolkata.

4. That, I.T. Dept has preferred an appeal before the Hon'ble Income Tax Appellate Tribunal, Kolkata in ITA No. 1844/Kol/2017 for the assessment year 2009-10;

5. The said appeal has been preferred by the 1.1. Dept, against an order dated 23 February, 2017, passed by the (IT (A)- 22, Kolkata. The appeal papers i.e. Form No. 36 & Ground of Appeal was received by M/s Bata India Ltd on 14th September, 2017 at Kolkata office. Accordingly, the cross appeal was required to be filled by 13.10.2017. However, the cross appeal is being filed on 1 December 2017. Accordingly, there has been a delay of 49 days, in filing of the appeal.

6. The reasons for the delay in filing of the appeal was due to -

a) That I had to be on leave from 28.07.2017 to 25.09.2017 for about 2 months for certain personal exigencies.

b) That in my absence, Mr. Nirmal Mallick, who was working as Manager - Taxation was coordinating with the tax consultant M/s. Salarpuria Jajodia & Co, Kolkata, for preparation and filing of cross appeals within the prescribed time.

c) In my absence Mr. Nirmal Mallick was occupied with preparation and filing of quarterly TDS returns and tax audit, transfer pricing audit, R&D audit which

were also due for filing on 30.10.2017 and 30-11-2017 respectively.

d) Therefore, there arose a some communication gap between Mr. Nirmal Mallick and the consultant, and the cross appeals could not be filed within the time.

e) That after my return on 26.09.2017, I had arranged for preparation and filing of cross appeals.

7. That the aforesaid, however, resulted in delay of 49 days in filing appeal before the Tribunal.

8. That the contents of the above application are true and correct to the best of my knowledge and belief and nothing material has been concealed therefrom.

Based on the aforesaid facts and circumstances of the case, the cross appeal is being filed and this condonation petition for the delay being based on reasonable cause may kindly be considered.

All the aforesaid information is true and best to our knowledge and belief.”

1.2 Considering the petition for condonation, the delay is hereby condoned and the CO is admitted for adjudication, along with the primary appeal. Both these matters are being disposed of through a single order.

2. In this case, the Ld. AO made a number of additions which were challenged before the Ld. CIT(A), who is seen to have granted relief substantially.

2.1 Aggrieved with the impugned order, the Revenue is in appeal with the following grounds:

“1. Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in deleting the addition of Rs. 4,51,22,468/-, without considering the point that the adjustment could not be a payment under the condition u/s. 43B of the Act.

2. Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in deleting the addition of Rs. 70,01,000/-, without considering the point that the assessee debited leave liability, but the amount was not paid during the year.

3. Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in deleting the addition of Rs. 4,23,55,207/- as Royalty Payment, when the payment of Royalty could have been given the status of a capital expenditure owing to its enduring nature.

4. Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in deleting the upward Adjustment of Rs. 9,75,00,000/- by

the TPO, without acknowledging that manual book and other technical documents demonstrated by the Assessee had been developed in previous year and no new services had been performed in A.Y. 2009-10.

5. Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in deleting the addition of Rs 70,201/-, without considering that the river bank embankment and renovation could not be dealt with under that block of assets.

6. Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) was justified in deleting the addition of Rs. 3,42,78,000/- on account of warranty, without going into the fact that the Assessee could not produce or file any such documents on the basis of a scientific method and thereby failed to justify the warranty claim.

7. Department craves leave to add, alter or modify any or all of the above grounds of appeal at or before the time of hearing of the appeal.”

2.2 It is seen that the assessee has also filed Cross Objections in support of the finding of Ld. CIT(A) and has taken the following grounds:

“1. That on the facts and on the circumstances of the case the learned CIT(A) had erred in confirming the addition of Rs. 70,01,000/- made by the AO u/s 43B of the Act, 1961 on account of provision for Leave Encashment in the assessment framed under section 143(3) of the Act, and it is humbly prayed that such addition may kindly be deleted.

2. That the appellant craves leave the right to put additional grounds and/or to alter/amend/modify the present grounds at the time of hearing.”

2.3 The assessee has also put forth an additional ground which has been requested for admission on the prayer that the ground pertains to a purely legal issue which can be decided on the basis of facts already on record. The additional ground is as under:

“On the facts and circumstances of the case and in law, the assessing officer /CIT(A) ought to have restricted the levy of the dividend distribution tax, on the dividend of Rs. 7,67,13,621/- distributed/paid to the non-resident shareholder(s), to 10 percent in terms of Article 10 of the double taxation avoidance agreement (DTAA) between India and Netherlands read with Article 10 and the protocol to the DTAA between India and Hungary instead of 16.995 per cent charge of section 115-O of the Act.”

3. Before us, the Ld. DR supported the findings given in the Ld. AO's order and took us through various relevant portions of the Ld. AO's order. The arguments of Ld. DR deserve to be summarised as under:

(a) Ground No. 1 pertaining to the deletion of addition of Rs. 4,51,22,468/- has been challenged on the basis of a finding given in the Ld. AO's order that this amount was merely an adjustment and not a payment to qualify for deduction u/s 43B of the Act.

(b) Regarding Ground No. 2, the Ld. DR assailed the finding of the Ld. CIT(A) in deleting the addition of Rs. 70,01,000/- on account of provision for Leave Encashment even when the said amount was not allegedly paid during the year. The Ld. DR relied on the case of Exide Industries Limited reported in 116 taxmann.com 378 (SC).

(c) Regarding Ground No. 3 which pertains to the deletion of addition of Rs. 4,23,55,207/-, as Royalty payment, by the Ld. CIT(A). The Ld. DR argued that such payment as Royalty deserves to be treated as a capital expenditure since it resulted in enduring benefit to the assessee.

(d) Regarding Ground No. 4, the Ld. DR assailed the action of Ld. CIT(A) in deleting the addition of Rs. 9,75,00,000/-, which was worked out by the Transfer Pricing Officer (TPO) with respect to advisory services provided by M/s Global Footware Services, Singapore, which is an Associated Enterprise (AE) of the assessee. The Ld. DR pointed out that the TPO's working for determining an Arm's Length Price (ALP) resulted in "Nil" payment on the alleged ground that no benefit of services was actually received by the assessee. The Ld. DR stressed that in the absence of services being provided the action of Ld. AO in adding the impugned amount was justified. In this regard, the Ld. DR also relied on written submission dated 11.08.2021. On the basis of such written submissions, the Ld. DR stated as under:

(i) The case for the present year (2009-10) was distinguishable from AY 2004-05 since the assessee has relied on ITAT's order for AY 2004-05. The distinguishing features are mainly that CUP method was used for AY 2004-

05 while TNMM method was used for AY 2009-10. In AY 2004-05 local and e-commerce services were not included whereas they were included for AY 2009-10.

(ii) Regarding the commercial expediency of a transaction it has been stated that following the case of Morgan Stanley reported in 292 ITR 416 (SC), it has been held that stewardship activities do not constitute services and there cannot be any charge for the same.

(iii) The CUP method has been rightly adopted considering OECD guidelines which say that ALP should be worked out on a transaction-by-transaction basis and also CUP being a direct method deserves to be preferred over TNMM.

(iv) Since the assessee never made any payment in previous years for such services, therefore, it was obvious that it places no value on such services.

(v) It has been averred that there was inadequate documentary evidence to justify the claim of services being provided by the AE.

(e) Regarding Ground No. 5 pertaining to an addition of Rs. 70,201/-, the Ld. DR averred that the claim of depreciation of river bank embankment and renovation could not be considered specified block of assets.

(f) Ground No. 6 pertaining to the Ld. CIT(A) deleting the addition of Rs. 3,42,78,000/-, was assailed by stating that the assessee had not been able to establish that he was following a scientific method in calculating the expenditure on account of warranty.

In conclusion, the Ld. DR supported the order of Ld. AO.

3.1 the Ld. AR on the other hand, relied on a comprehensive paper book, compilation of case laws and written submissions to argue as under:

Ground No. 1:

The assessing during the previous year reduced from the taxable income a sum aggregating to Rs.4,51,22,468, comprising of Rs.3,64,08,709 and Rs. 87,13,762, being the opening liabilities on account of statutory dues, which were unpaid and hence disallowed in the earlier years and were reversed by way of credit to the profit and loss account in the present year. A similar claim made in the earlier years was accepted by the assessing officer.

The said amount, aggregating to Rs. Rs.451,22,468, was disallowed in the earlier years and was credited to profit and loss account on writing back of the liability in the relevant previous year, and in order to correctly compute the taxable income of the assessee and to avoid double taxation the said amount was then claimed as a deduction while computing taxable income of the assessee. Thus, the disallowance made by the AO was rightly deleted by the CIT(A).

Ground No. 2:

The assessee claimed deduction for provision for leave encashment of Rs.70,01,000 in the return of income on the ground that the provision for leave encashment was in respect of employees who continue to be in service and have not resigned during the year. Accordingly, the said amount was "not payable" during the year. Accordingly, it was claimed that the provision for leave encashment "not payable" by the assessee to its employees during the year does not fall within the ambit of section 43B(f) of the Act.

It was fairly mentioned that the primary contention has since been decided against the assessee by the decision of the Supreme Court in the

case of CIT vs. M/s Exide Industries Ltd in SLP(Civil).CC 12060/2008[2020] 116 taxmann.com 378 (SC). (SC).

However, the finding of the CIT(A) directing allowance of deduction of the leave encashment liability on payment basis in the relevant previous year, as aforesaid deserves to be upheld.

Ground No. 3:

Similar disallowance on royalty was deleted by the ITAT in the appeals for AYs 2005-06 and 2006-07. The order of the Tribunal is also affirmed by the Hon'ble High Court.

In view of the fact that royalty payment under same agreement has been held to be an allowable revenue expenditure, there is no warrant for the assessing officer to have taken a different view in the absence of any change in facts or position in law.

Ground No. 4:

The assessee is engaged in the business of manufacturing leather, canvas, synthetic and rubber footwear. Bata Ltd., Canada ("associated enterprise") is engaged, inter alia, in the business of providing comprehensive advisory services in relation to production and distribution of footwear and associated products to clients across the world. The associated enterprise has valuable knowledge expertise and experience and possesses secret and specialized know-how, information and data in the field of production and distribution of footwear and associated products.

It was submitted before the lower authorities that the benefits of the Technical Collaboration Agreement entered into by Bata India with Bata Canada were realized over the short to medium term. AE has been continuously providing various services under the agreement to improve the design of the Indian products, rendering support in marketing of footwear and improving manufacturing and operational efficiencies of Bata

India. Voluminous documents and evidences were filed before the lower authorities for demonstrating services provided over several years.

Similar disallowance was deleted by the CIT(A) in AYs 2004-05, which was upheld by the ITAT (ITA Nos. 365 and 327/Kol/2012). The said order of the Tribunal was affirmed by the Hon'ble Calcutta High Court in ITA No. 371 Of 2016).

Ground No. 5:

Similar disallowance was deleted by the CIT(A) in AYs 2005-06 and 2006-07, and 2008-09, which was upheld by the ITAT (ITA No. 1826, 1827, 1828 Kol 2012 and 22). No appeal was preferred by the department against the CIT(A)'s appellate order deleting similar disallowance in AY 2007-08.

Ground No. 6:

The assessee is engaged in the business of manufacture and sale of footwear. In accordance with the industry practices, the products of the company are sold in domestic as well as export market with a warranty replacement of 25% to 100% for replacement within 75 days of the purchase. The warranty claim covers the expenses related to repairing, cost of shoes sold which are covered by warranty period of 75 days from date of sale and the amount of provision is determined on the basis of standard basis of average expenses incurred in the past.

At the end of every financial year, the assessee, as per the mercantile method of accounting consistently followed, provides for unexpired warranty liability in respect of sales made until the end of such year, on a rational and scientific basis of past experience, based on the certificate provided by the **actuarial valuer**.

During the relevant previous year, the assessee made a provision for

warranty of Rs 3,12,40,000 and paid warranty claims aggregating to Rs. 1,54,55,000.

Ground No. 7:

It was averred that the provision for warranty was made by the assessee for relevant assessment year on a reasonable and scientific basis as worked out by the actuarial valuer on the basis of past return/replacement ratio.

The Hon'ble Supreme Court in the case of Rotork Controls India Ltd. vs. CIT: 314 ITR 62 has held that the provision for warranty made on a scientific basis, is an ascertained liability deductible under section 37(1) of the Act.

4. We have carefully considered the rival submissions and have also gone through the orders of authorities below and the documents filed by both the AR and DR. Regarding Ground No. 1, it is obvious that if the action of Ld. AO was to be sustained then it would amount to double taxation since the impugned amount was disallowed in the earlier years and has been credited to the Profit & Loss Account, on writing back of liability in the relevant previous year. Accordingly, we find no reason to interfere with the findings of the Ld. CIT(A) on this ground. In result, Ground no. 1 of the Revenue fails.

4.1 Regarding Ground No. 2, the Ld. DR is seen to have fairly accepted that the case of Exide Industries Ltd. (supra) is against the assessee. Accordingly, we uphold the action of Ld. AO in principle. However, the alternative contention of the assessee that the direction given by the Ld. CIT(A) for giving credit to the exact amount paid by way of Leave Encashment during the present year, deserves to be upheld and the Ld. AO must give credit for the same at the time of giving effect to this appellate order. In result, this ground is partly allowed.

4.2 Regarding Ground No. 3, it is clear that this issue is covered in favour of the assessee following the order of ITAT for AY 2008-09 [ITA No. 2255/Kol/2014 and 77/Kol/2015]. The relevant extract is as under:

“45. At the outset, the Id Counsel submits that similar disallowance on the identical grounds and reasoning was made in AYs 2005-06 & 2006-07. In the orders of both these years royalty payments were disallowed by the AO treating it to be capital in nature. In appeal before the Tribunal, the assessee filed copies of the relevant licensing agreements and explained the manner in which royalty was calculated and paid. Taking into account the relevant clauses of the agreements and the facts involved in the assessee's case, the Tribunal held that the royalty paid was not in the capital nature but it was revenue in nature and thereby deleted the disallowances made in both the years. Copies of the relevant orders of the Tribunal are enclosed page 223 to 231 of paperbook. It is also material to note that in the immediate preceding year i.e. AY 2007-08 the assessee had made similar royalty payments. The assessment for AY 2007-08 was framed u/s 143(3). In that year the Assessing Officer himself did not dispute that the expenditure on royalty payments was revenue in nature and no disallowance was made. Accordingly, even the AO, in the immediate preceding year, accepted that the royalty payments were not capital in nature and allowable as deduction from the profits of the business. The Id Counsel submits that during the relevant year it made royalty payments to the very same parties pursuant to same agreements or arrangements prevailing earlier. In this factual background, following the orders of the ITAT in assessee's own case for AY 2005-06 & 2006-07 and the Department's own stand in AY 2007-08, we note that the disallowance of royalty of Rs. 3,87,80,185/- made by the Assessing Officer in AY 2008-09 deserves to be deleted.

Now, we deal with submissions of Id Counsel based on the consistency permeate through more than one assessment year, if the Revenue has accepted a particular's view or proposition in the past, it is not open for the Revenue to take a entirely contrary or different stand in a later year on the same issue, involving identical facts unless and until a cogent case is made out by the Assessing Officer on the basis of change in facts. For that we rely on the order of the Hon'ble Supreme Court in Radhasoami Satsang v. CIT [1992] 193 ITR 321/602 Taxman 248 (SC), wherein it was held as follows:

"We are aware of the fact that, strictly speaking, res judicata does not apply to income tax proceedings. Again, each assessment year being a unit, what is decided in one year may not apply in the following year but where a fundamental aspect permeating through the different assessment years has been found as a fact one way or the other and parties have allowed that position to be sustained by not challenging the order, it would not be at all appropriate to allow the position to be changed in a subsequent year. On these reasoning, in the absence of any material change justifying the Revenue to take a different view of the matter and, if there was no change, it was in support of the assessee - we do not think the question should have been reopened and contrary to what had been decided by the Commissioner of Income-tax in the earlier proceedings, a different and contradictory stand should have been taken."

We are of the view that the above cited precedents on principle of consistency are squarely applicable to the assessee under consideration. We note that in

the immediate preceding year i.e. AY 2007-08 the assessee had made similar royalty payments. The assessment for AY 2007-08 was framed u/s 143(3), in that year the Assessing Officer himself did not dispute that the expenditure on royalty payments was revenue in nature and no disallowance was made. That being so we decline to interfere on the order passed by the ld CIT(A), his order on this issue is hereby accepted and grounds of appeals raised by the Revenue is dismissed."

Accordingly, this ground of Revenue fails.

4.3 Regarding Ground No. 4, in spite of a spirited defence of the Ld. AO's action by the Ld. DR, we are unable to persuade ourselves to agree with this averment since in the assessee's own case for AY 2004-05, the ITAT has held [AY 2004-05] in ITA Nos. 365 & 327/Kol/2012] that the services were duly rendered by the AE. Importantly, this finding has been affirmed by the Hon'ble Calcutta High Court in ITA No. 371 of 2016 in the assessee's own case as under:

"As to whether any services were received by an assessee from an entity against the price paid by such assessee to the relevant entity, is essentially question of fact. Further, it is evident from the order of the Commissioner (Appeals) passed on December 30,2011 that similar objections of the TPO had not found favour with the Commissioner (Appeals) in respect of other assessment years and the orders of the Commissioner (Appeals) were upheld by the Appellate Tribunal and by this Court.

If one were to delve into the basis of the order passed by the Commissioner (Appeals), it would be evident that the Commissioner adopted the reasoning found in previous orders on the similar issue passed by the Appellate Tribunal. The Appellate Tribunal questioned the basis of the opinion rendered by the TPO that such services were rendered uniformly to all associate concerns by the concerned associate of the assessee in the present case. The Appellate Tribunal found that the TPO had not rendered a finding that such services were rendered by the entity to all associates without obtaining any payment therefor. The Appellate Tribunal had also reasoned that since the TPO found that some services had been rendered, payments to the relevant entity were justified.

Since the same issue had been dealt with in previous orders of the Appellate Tribunal and of this Court, the Commissioner (Appeals) in this case was justified in disregarding the opinion of the TPO on which the order of assessment was founded and finding that there was an arm's length transaction between the assessee and its Canadian associate warranting payment by the assessee to the Canadian associate.

For the reasons aforesaid, there is no merit in the appeal, particularly, as no question of law has been raised."

In result, this ground of Revenue also fails.

4.4 Regarding Ground No.5 pertaining to the addition of Rs. 70,201/- deserves to be held that similar additions have been made in earlier years and the same have been deleted by the Ld. CIT(A). The action of Ld. CIT(A) for AY's 2005-06, 2006-07 and 2008-09 have been upheld by the ITAT [ITA No. 1826, 1827, 1828/Kol/2012 and ITA No. 2255/Kol/2014]. Respectfully following the previous ITAT orders, we dismiss this ground of appeal of Revenue.

4.5 Regarding Ground No. 6, the issue of provision for warranty amounting to Rs. 3,42,78,000/-. We are persuaded by the arguments of the Ld. AR that they have adopted a scientific method based on the certificate provided by the actuarial valuer. We are also inclined to dismiss this ground of Revenue on the basis of the judgment in the case of Rotork Controls India Ltd. reported in 314 ITR 62 (SC).

4.6 In result, considering the decisions given regarding each of the grounds of appeal, the appeal of the Revenue is partly allowed.

5. Regarding the CO filed by the assessee the only substantive ground pertains to the addition of Rs. 70,01,000/- which has been assailed for being sustained by the Ld. CIT(A). However, as mentioned earlier, the Ld. AR has fairly mentioned that this issue deserves to be decided against the assessee due to the case of Exide Industries Ltd. (supra). In result, this ground is dismissed.

6. Regarding the Additional Ground taken by the assessee, a detailed write up has been submitted in support of the said ground through which it has been averred that the Article 10 of the India-Netherlands DTAA restricts dividend distribution tax to 10%. It has been averred that since the DTAA would override other provisions, hence, 16.995% charged in terms of section 115-O of the Act deserves to be restricted to 10%. It has also been averred that this restriction has to also be brought into effect

since the protocol to the Indo-Netherlands DTAA had provides that in case India enters into a DTAA with any other OECD member then also the taxation at source on dividend would be the lower of the rates provided in either of the treaties. The Indo-Hungarian DTAA, dated 04.03.2005, restricts dividend distribution tax to 10%.

6.1 In this regard, the Ld. DR has relied on para 83 of the Special Bench decision in the case of Total Oil India (P) Ltd. reported in 149 taxmann.com 332 (Mumbai-Tribunal) (SB), which reads as under:

“For the reasons give above, it is held where dividend is declared, distributed or paid by a domestic company to a non-resident shareholder(s), which attracts Additional Income-tax (Tax on Distributed Profits) referred to in section 115-0, such additional income tax payable by the domestic company shall be at the rate mentioned in section 115-0 and not at the rate of tax applicable to the non-resident shareholder(s) as specified in the relevant DTAA with reference to such dividend income. Thus, wherever the Contracting States to a tax treaty intend to extend the treaty protection to the domestic company paying dividend distribution tax, only then, the domestic company can claim benefit of the DTAA, if any. Thus, the question before the Special Bench is answered, accordingly. [para 83].

6.2 We have considered the submissions of both Ld. AR/DR and considering the totality of facts and circumstances, we deem it fit to remand this issue to the file of Ld. AO for considering the relevant provisions contained in the Indo-Netherlands DTAA and the decisions rendered in the case of Total Oil Ltd. (supra). Thereafter the Ld. AO must arrive at an appropriate decision in consonance with law. We direct accordingly.

7. In result, the Revenue’s appeal is partly allowed and the CO is dismissed. Furthermore, the Additional Ground raised by the assessee is partly allowed for statistical purposes.

Order pronounced on 23.07.2025

Sd/-
(George Mathan)
Judicial Member

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 23.07.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Bata India Limited
2. ACIT, Circle 2(1), Kolkata
3. CIT(A)
4. CIT
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches