

ORDER SHEET
GA 3 OF 2019
GA 2899 OF 2019
ITAT 131 OF 2018
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

PR. C.I.T. (CENTRAL-I), KOLKATA
VERSUS
M/S. NEZONE INDUSTRIES LTD.

BEFORE:

The Hon'ble JUSTICE I. P. MUKERJI

The Hon'ble JUSTICE MD. NIZAMUDDIN

Date : 10TH December, 2020.

Appearance :
Mr. S. N. Dutta, Adv.
Mr. A. Bhounik, Adv.
For the Appellant

Mr. Ananda Sen, Adv.
For the Respondents

The Court : From the averments made in this application, it appears that the submission of Mr. Dutta, learned counsel appearing for the appellant that the tax effect was Rs.4,91,000/- for the assessment year and hence below Rs.50 lacs was made by mistake.

On this basis by operation of the existing circulars, on 1st April, 2019 this Court dismissed the appeal as not pressed.

Considering the averments made in the petition that the submissions were made inadvertently by mistake, the order dated 1st April, 2019 is set aside.

The appeal (ITAT No.131 of 2018) and the application (GA No.911 of 2018) are restored to their original file and number.

The present application (GA No.3 of 2019, GA No. 2899 of 2019) is allowed.

List this appeal (ITAT No.131 of 2019) and the connected application (GA No.911 of 2018) on 17th December, 2020 as 'New Application'.

(I. P. MUKERJI, J.)

(MD. NIZAMUDDIN, J.)