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IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction(Income Tax)
ORIGINAL SIDE

ITAT/105/2018
IA No: GA/1/2018(Old No.GA/855/2018)
GA/2/2018(Old No:GA/856/2018)

THE PRINCIPAL COMMISSIONER OF INCOME TAX-15
VERSUS
SHREE BISHNU KUMAR KHEMKA

BEFORE:

The Hon'ble JUSTICE ARIJIT BANERJEE
AND

The Hon'ble JUSTICE ARINDAM MUKHERJEE
Date : 09th July, 2021.

Appearance:
Ms. Sucharita Biswas , Adv.
Mr. Asok Bhowmik, Adv.
... for the appellant.

Mr. J. P. Khaitan, Sr. Adv.
Mr. Agnibesh Sengupta, Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
... for the respondent.

Re: GA/1/2018(Old No. GA/855/2018)

The Court: There is delay of 93 days in filing the appeal. The explanation given for being unable to file the appeal within the time is found sufficient. The delay is condoned.

Re: GA/2/2018(Old No.GA/856/2018)

The tax effect involved in the appeal is below the prescribed limit. The appeal cannot be entertained. The appeal along with the stay application(GA/856/2018) are dismissed.

There shall, however, be no order as to costs.

(ARIJIT BANERJEE, J.)

(ARINDAM MUKHERJEE, J.)

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