

14.01.2025
Item No.22
PG/KS
Ct. No.1

**M.A.T. 1179 of 2023
In
IA No. CAN 3 of 2024**

**Dia Gold Jewels Private Ltd.
Vs.
The Principal Commissioner of Income Tax & Ors.**

Mr. Ranjit Kumar Murarka, Sr. Adv.
Mr. Dibanath Dey

..... For the Appellant

Mr. Aryak Dutt, Sr. Standing Counsel
Ms. Riya Kundu

.....For the Respondent

1. We have heard Mr. Murarka, learned senior advocate appearing for the appellant and Mr. Aryak Dutt, learned senior standing counsel for the department.
2. This application has been filed to condone the delay in filing the application to recall/amend the order dated 18th August, 2023 in relation to CAN 2 of 2023.
3. By a common order, the appeal in M.A.T. No.1179 of 2023 along with IA No. CAN 1 of 2023 and CAN 2 of 2023 were dismissed. However, it appears that the prayer in CAN 2 of 2023 was not rightly pointed out as the said application was for addition of parties and the Court was of the opinion that it is a prayer for stay.
4. Therefore, this application (IA No. CAN 3 of 2024) is allowed and the delay in filing the application is condoned and the order in IA No.CAN 2 of 2023 dated

18th August, 2023 dismissing the said application filed for addition of parties is recalled and liberty is granted to the applicant/writ petitioner to pursue the separate application filed by it in the writ petition.

5. No costs.
6. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)