24.11.2023
Item No.9
Ct. No.1
PG/RP

MAT 1810 of 2023
With
IA No. CAN 1 of 2023
With
IA No. CAN 2 of 2023

Toran Vyapar Private Limited.
Vs.
Income Tax Officer 8(1),
Kolkata & Ors.

Mr. Avra Mazumder
Mr. Ramesh Kr. Patodia
Ms. Megha Aggarwal
.....for the Appellant

Mr. Om Narayan Rai
Mr. Amit Sharma
.....for the respondents

In Re.:- <u>I.A. No. CAN 2 of 2023</u>

1. We have heard Mr. Avra Mazumder, learned advocate for the appellant. There is a delay of 55 days in filing the appeal. We have perused the affidavit filed in support of the application for condonation of delay in preferring the appeal and find sufficient cause has been shown by the appellant in not preferring the appeal within the period of limitation. Hence, the delay in filing the instant appeal is condoned. The application being I.A. No. CAN 2 of 2023 is allowed.

In Re : <u>M.A.T. 1810 of 2023</u>

2. This intra-Court appeal is directed against the order dated 20^{th} June, 2023 in W.P.A. 11623 of 2023. The challenge was to an order passed under section 148A(d) of the Income Tax Act, 1961. The learned

Single Bench noted that after the said order, the assessing officer has completed the assessment and passed the assessment order.

3. The order of assessment is an appealable order and therefore, the learned Single Bench gave liberty to the appellant to file a statutory appeal.
4. In our considered view, on facts, we find that the order and direction issued by the learned Single Bench is perfectly correct and calls for no interference. Accordingly, the appeal is dismissed along with the connected applications.
5. The appellant is directed to file an appeal before the concerned appellate authority within 30 days from the date of receipt of server copy of this order. If such an appeal is filed, the concerned appellate authority is directed to entertain the appeal without rejecting the same on the ground of limitation.
6. No costs.
7. 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.)