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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITAT/22/2025
IA NO: GA/1/2025, GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VS
ANAND KUMAR PADIA

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Date : 19th March, 2025

Appearance :
Mr. Smarajit Roychowdhury, Adv.
Mr. Amit Sharma, Adv.
…for appellant
Mr. S.M. Surana, Adv.
Mr. Bhaskar Sengupta, Adv.
…for respondent

The Court **:** We have heard Mr. Smarajit Roychowdhury, learned senior standing counsel, assisted by Mr. Amit Sharma, learned advocate appearing for the appellant/department and Mr. S.M. Surana, learned counsel, assisted by Mr. Bhaskar Sengupta, learned Advocate for the respondent/assessee.

There is a delay of 275 days in filing the appeal. As we are satisfied with the reasons given, the delay is condoned and the application IA No: GA/1/2025 is allowed.

Mr. S.M. Surana, learned counsel appearing for the respondent/assessee submitted that the respondent/assessee is desirous of availing the benefit of Vivad se Vishwas Scheme, 2024.

In the light of the same, the appeal stands disposed of giving liberty to the respondent/assessee to avail the benefit of the Scheme.

In the event the application filed by the assessee under the Scheme is not accepted, the revenue is entitled to restore this appeal to the file of this Court by filing a formal application without any application for condonation of delay.

For the present, the substantial questions of law are left open.

(T.S. SIVAGNANAM, C.J.)

(CHAITALI CHATTERJEE (DAS), J.)

SN/SM.
AR(CR)