

OD - 12

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/55/2025
IA NO: GA/1/2025, GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
M/S GODAWARI TRADERS PVT LTD

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 1st December, 2025

Appearance :
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
...for the appellant.

Mr. S.M. Surana, Adv.
Mr. Pratyush Jhunjhunwala, Adv.
Ms. Sruti Datta, Adv.
Ms. Sakshi Singhi, Adv.
...for the respondent.

The Court : We have heard the learned counsel for the parties. There is a delay of 117 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application [IA NO: GA/1/2025] is allowed.

As this Court was informed by the learned counsel that the involvement of tax (Rs.14,93,366) in this matter is much below the threshold limit of Rs.2 crore as

prescribed in Circular No.5 of 2024 and the monetary limit for filing the income tax cases is much below the threshold limit of Rs. 2 crore as prescribed, we are reluctant to admit the substantial question of law.

Accordingly, the appeal stands dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sd/