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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT/143/2025
IA NO: GA/1/2025
JAISWAL TUBE CENTRE PVT LTD
VS
THE INCOME TAX OFFICER WARD 7/3 KOLKATA AND ANR

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 5th August, 2025.

Appearance :
Mr. Suryaneel Das, Adv.
Ms.Oindrila Ghoshal, Adv.
Mr. Chiranjit Paul, Adv.
Mr. A. Gupta, Adv. …for appellant.
Mr. Prithu Dudhoria, Adv. …for respondent.

The Court : - This appeal filed by the assessee under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 27.3.2025 passed by the Income Tax Appellate Tribunal, “C” Bench, Kolkata (the Tribunal) in ITA/2289/Kol/2024 for the assessment year 2012-13.

The assessee has raised the following substantial questions of law for consideration :

“1. Whether the learned Tribunal grossly erred in law by failing to take into consideration the scope and subject matter of the appeal while passing the purported order and holding against the assessee ?
2. Whether the learned Tribunal in coming to the purported conclusion and finding totally glossed over materials on record and at the same time by failing to take into consideration the ground canvassed which was justified, applied a wrong criteria to decide the fact of the matter ?
3. Whether if the learned Tribunal applied a wrong test or criteria then the conclusion reached by applying wrong test or criteria would make the said conclusion a perverse one ?

We have heard learned advocates on either side.

Though the respondent/department has been served, it appears that no counsel has been nominated. Therefore, we have directed Mr. Prithu Dudhoria, learned senior standing counsel to accept notice on behalf of the respondent/department and his appearance may be regularised and his fee bill be honoured. The assessee is not aggrieved by the entirety of the impugned order passed by the learned Tribunal, but only with regard to the cost of Rs.50,000/- which has been imposed while remanding the matter back to the Commissioner of Income Tax (Appeals) [CIT(A)] for re-adjudication. Going by the conduct of the assessee it cannot be stated that imposition of cost was solely unjustified. However, we feel that the cost of Rs.50,000/- is on the higher side. Accordingly, we exercise discretion and reduce the cost to Rs.7500/- payable to the West Bengal State Legal Services Authority within a period of fifteen days from the date of receipt of the server copy of this order. Upon obtaining a receipt of such payment if the same is produced before the CIT(A), the appeal shall be re-adjudicated by the CIT(A) after affording an opportunity of hearing to the appellant/assessee through their authorised representative either in person or by way of virtual hearing.

In the light of the above, we find that no substantial question of law arises for consideration and the appeal stands disposed of with the above direction. Consequently, the application, GA/1/2025 also stands disposed of.

Affidavit of service filed in court today is taken on record.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

SM/Pkd.
A.R.[C.R.]