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MAT 1052 of 2025
With
CAN 1 of 2025
With
CAN 2 of 2025

Ambrish Mishra, Deputy Commissioner of Income Tax, Circle-13(1), Kolkata
Vs.
Datre Corporation Limited & Ors.

Mr. Amit Sharma
… … for the appellant

In Re : CAN 1 of 2025

Learned Counsel appearing for the appellant submits that the application being CAN 1 of 2025 has been filed under Section 5 of the Limitation Act for condonation of delay.

After considering the averments made in the application explaining the reasons for delay in preferring this appeal, this Court condone the delay in filing the appeal. Thus, the application being CAN 1 of 2025 is disposed of.

In Re: MAT 1052 of 2025

Learned counsel appearing for the appellant challenges an order dated 26th July, 2023 where His Lordship Hon'ble Justice Md. Nizamuddin held that the impugned notice issued to the assessee/petitioner and respondent in the instant appeal dated March 14, 2023 is without jurisdiction and not tenable in the eye of law.

We have heard the learned counsel appearing for the appellant and perused the impugned order dated 26th July, 2023 and the relevant documents annexed with the said application.

Nobody appeared for the assessee/respondent.

In view of the case of Ghanashyam Mishra and Sons Private Limited –Vs.-Edelweiss Asset Reconstruction Company Limited reported in 2021 SCC Online SC 313, we find that notice under Section 148A(b) of the Income Tax Act dated March 14, 2023 is without jurisdiction under the facts of this case.

With the above observations MAT 1052 of 2025 along with CAN 2 of 2025 are dismissed.

All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Uday Kumar, J.) **(Rajarshi Bharadwaj, J.)**