OD 13

ORDER SHEET
ITAT/2/2026
IA NO: GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
AGAMANI VANIJIYA PRIVATE LIMITED

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 19th March, 2026.

Appearance:
Mr. Soumen Bhattacharjee, Adv.
Mr. Raunak Seal, Adv.
Ms. Shradhya Ghosh, Adv.
. . .for the appellant.

The Court: Heard learned counsel appearing for the appellant.

There is a delay of 300 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 being GA/1/2026 is allowed.

Learned counsel appearing for the appellant submits that the quantum of tax effect in the above appeal is Rs.9,27,000/- which is below the monetary limit as prescribed by the CBDT's Circular being No.5/2024 F.No.279/Misc. 142/2007-ITJ(Pt.) dated 15th March, 2024 but as the case falls under the exception as per para 3.1(h) of the said circular, the department is pressing the appeal.

Perused the order of the tribunal and according to us, this case does not fall within the exception as per para 3.1(h) of the CBDT Circular inasmuch no substantial questions of law can be formulated against the order of the tribunal. Hence, we dismiss the appeal being ITAT/2/2026 along with GA/2/2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/