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ORDER SHEET
ITAT/55/2026
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 – 9, KOLKATA
VS
SANGEETA DEVI ANCHALIA

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 23rd March, 2026.

Appearance:
Mr. Amit Sharma, Adv.
Mr. Abhishek Kr. Agrahari, Adv.
...for the appellant

The Court: Affidavit of service filed today be kept with the record.

Heard learned counsel for the appellant. No one appears for the respondent/assessee.

There is a delay of 230 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 is allowed.

IA No.GA/1/2026 is disposed of.

Learned counsel appearing for the appellant submits that the tax effect in the instant appeal is Rs.4,54,137/- for the Assessment Year 2013-14. Although the tax effect in the instant case is less than the prescribed limit of CBDT

Circular but the instant case falls under the exceptional clause (h) of Para No.3.1 of the CBDT's latest Circular No.05/2024 dated 15.03.2024.

Perused the application and the impugned order of assessment as well as the Tribunal's order dated 02.01.2025. We do not find any application of the exceptional clause which may merit for consideration in this matter and as the taxable amount is also below the monetary limit as prescribed in the Circular No.05/2024 dated 15.03.2024, the appeal and the application [GA/2/2026] stand dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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