

OD - 19

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

ORIGINAL SIDE

ITAT/109/2026  
IA NO: GA/1/2026, GA/2/2026  
PRINCIPAL COMMISSIONER OF INCOME TAX 9 KOLKATA  
VS  
GOUTAM GURIA

BEFORE :  
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ  
And  
THE HON'BLE JUSTICE UDAY KUMAR  
Date : 29<sup>th</sup> June, 2026

*Appearance :*  
*Mr. Soumen Bhattacharjee, Adv.*  
*Ms. Shradhya Ghosh, Adv.*  
*..for appellant.*

The Court : Heard learned counsel appearing for the appellant.

There is a delay of 468 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 for the appellant submits that the tax effect in this case is Rs.6,18,343/- for the Assessment Year 2010-11 which is below the tax limit as prescribed in the CBDT Circular No.9/2024 dated 17th September, 2024 and Circular No.5 of 2024 dated 15<sup>th</sup> March, 2024 but the case falls within the exceptional category under para 3.1(h) as per CBDT Circular No.5 of 2024 dated 15th March, 2024.

We have perused the application, the assessment order, appellate order of the learned Commissioner of Income Tax and the order of the learned Tribunal dated June 5, 2024.

We do not find any reason to entertain this appeal where the appellant has not clearly suggested which exceptional clause as read in para 3.1(h) as per CBDT Circular No.5 of 2024 dated 15th March, 2024 is applicable in the present appeal.

As such, this appeal and the connected application being GA/2/2026 are dismissed as the tax effect in this matter is below Rs. 2 crores.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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