OD – 3 to 6

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

ORIGINAL SIDE

ITAT/158/2025
IA NO: GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 13 KOLKATA
VS
SUNDIP KUMAR GUPTA

ITAT/159/2025
IA NO: GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 13 KOLKATA
VS
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ITAT/160/2025
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ITAT/161/2025
IA NO: GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 13 KOLKATA
VS
SUNDIP KUMAR GUPTA

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 13th February, 2026

Appearance :
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
Mr. Raunak Seal, Adv.
…for appellant.

Mr. Subash Agarwal, Adv.
Mr. Amit Shaw, Adv.
Ms. Sangita Das, Adv.
…for respondent.

The Court : The above appeals arise from one single order passed by the learned Tribunal on July 2, 2014. In all these matters the taxable limit is less than the monetary limit as prescribed in the Circular No.5 of 2024 dated 15th March, 2024. Here in all the above appeals the assessee is the same individual and the assessee has proved his legal obligation by disclosing the identity of the creditors and the evidence regarding the creditworthiness and genuineness of the unsecured loan. As such, we are not inclined to admit these appeals as no substantial question of law arises from the order of the Tribunal.

Hence, the appeals along with the connected application are disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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