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ORDER SHEET
ITAT/172/2025
IA NO: GA/1/2025, GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
GRAPHITE INDIA LTD

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE PARTHA SARATHI SEN
Date: 24th June, 2026.

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

Mr. Somak Basu, Adv.
Mr. Swagato Kabiraj, Adv.
. . .for the respondent.

The Court: Heard learned counsel appearing for the parties.

There is a delay of 596 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/1/2025 is allowed.

Learned counsel for the appellant submits that the tax effect in this case is Rs.71,88,570/- 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 15th

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 03.07.2023 for the Assessment Year 2014-2015. 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/2/2025 are dismissed as the tax effect in this matter is below Rs. 2 crores.

(RAJARSHI BHARADWAJ, J.)

(PARTHA SARATHI SEN, J.)

Sp/