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ITAT/175/2025
IA NO: GA/1/2025, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX 1, KOLKATA
VS
CHANNEL EIGHT VIRTUAL ESTUDIOS LIMITED

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
-AND-
The Hon'ble JUSTICE UDAY KUMAR
Date: 16th January, 2026.

Appearance:
Mr. Aryak Dutt, Adv.
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
. . .for the appellant.

Mr.S.M. Surana, Adv.
. . .for the respondent.

The Court: We have heard learned counsel for either of the parties.

There is a delay of 567 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 No. 1 of 2025 is allowed.

However, as the monetary limit in this particular appeal is around Rs.26 lakhs and is much less than the monetary limit as prescribed under instruction dated 2nd November, 2023 inasmuch as it does not fall within the exception clause of the notification dated 15th March, 2024, we are not inclined to admit this appeal.

The appeal and the connection application being GA No.2 of 2026 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

SP/