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ORDER SHEET
ITAT/196/2025
IA NO:GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL-2, KOLKATA
VS
BHAWANI ALUMINA PRODUCTS PVT. LTD.

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 9th March, 2026.

Appearance:
Mr. Prithu Dudhoria, Adv.
...for the appellant

The Court: Learned counsel appearing for the appellant submits that the tax effect in the instant appeal is Rs.67,84,139/- for the Assessment Year 2012-2013. 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.

Learned counsel further submits that no documentary evidence has been filed before the authorities by the assessee to prove the genuineness and creditworthiness of the transactions and the companies.

We have heard the learned counsel for the appellant. Perused the documents and more specifically the order dated 31st December, 2024 passed by the learned Tribunal. We do not find any substantial question of law arising from the appeal and as such, the appeal and the connected application being IA No.GA/2/2025 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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