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ORDER SHEET
ITAT/221/2025
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-1, KOLKATA
VS
M/S. REGENCY AIMS PVT. LTD.

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 11th March, 2026.

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

The Court: There is a delay of 179 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 of 2025 is allowed.

Learned counsel appearing for the appellant submits that the tax effect involved in the instant case is Rs.12,66,965/- for the instant Assessment Year 2016-2017. Although the tax effect is less than the prescribed limit as per CBDT Circular No.5 of 2024 dated March 15, 2024 but the case falls under exception clause mentioned in para 3.1.h of CBDT Circular No.5/2024 dated March 15, 2024.

We have perused the assessment order, appellate order and the tribunal's order. From the tribunal's order, it is seen that case was reopened by the

Assessing Officer on the basis of investigation report and no satisfaction was arrived at by the Assessing Officer before reopening of the assessment under Section 147 of the Income Tax Act.

As the issue does not fall under the exception clause as mentioned in para 3.1.h of CBDT Circular No.5/2024 dated March 15, 2024, and no substantial question of law arises from the appeal and hence, the appeal and the connected application, being GA/2/2025 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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