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

ORIGINAL SIDE

ITAT/236/2025
IA NO: GA/1/2026, GA/2/2026
PRINCIPAL COMMISSIONER OF INCOME TAX 2
VS
MS MCLEOD RUSSEL INDIA LIMITED

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 9th April, 2026

Appearance :
Mr. Prithu Dudheria, Adv.
Mr. Sujit Mitra,, Adv.
..for appellant.

Mr. Pratyush Jhunjhunwala, Adv.
Mr. A.K. Dey, Adv.
…for respondent.

The Court: There is a delay of 14 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 is allowed.

IA No.GA/1/2026 is disposed of.

Heard learned counsel appearing for either of the parties.

Learned counsel for the appellant submits that the tax effect in this case is Rs.1,27,88,151/- for the Assessment Year 2015-16 which is below the tax limit as prescribed in the CBDT CircularNo.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 24.4.2025.

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/2/2026 are dismissed as the tax effect in this matter is below Rs. 2 crores.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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