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ORDER SHEET
ITAT/237/2025
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
GOLD RUSH SALES AND SERVICES LTD.

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 18th March, 2026.

Appearance:
Mr. Amit Sharma, Adv.
Mr. Abhishek Kr. Agrahari, Adv.
...for the appellant

Mr. J.P. Khaitan, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for the respondent

The Court: Learned counsel appearing for the appellant submits that there is a delay of 651 days in filing the appeal and the amount involved in this appeal is only Rs.88,60,517/- and it falls within the exception clause vide Para No.3.1(h) of Circular No.05/2024 dated 15.03.2024 read with Circular No.9/2024 dated 17.09.2024.

Learned senior counsel, Mr. Khaitan vehemently opposes the reasons given for condonation of delay and submits that the exception clause as mentioned by the learned counsel for the appellant is non-existent for the assessment year

2012-2013 and he relies on various circulars being Circular No.3/2018 [F. NO.279/MISC.142/2007-ITJ (PT)] dated 11.07.2018, Letter [F. NO.279/MISC.142/2007-ITJ (PT)] dated 20.08.2018 and Circular No.17/2019 [F. NO.279/MISC.142/2007-ITJ (PT)] dated 08.08.2019.

Heard learned counsel for the parties and perused the application for condonation of delay as well as the circulars being Circular No.3/2018 [F. NO.279/MISC.142/2007-ITJ (PT)] dated 11.07.2018, Letter [F. NO.279/MISC.142/2007-ITJ (PT)] dated 20.08.2018 and Circular No.17/2019 [F. NO.279/MISC.142/2007-ITJ (PT)] dated 08.08.2019. We do not find any reason to condon the delay of 651 days inasmuch as the monetary limit as prescribed in the circulars and without any sufficient exception clause as provided in the circular, we are unable to admit this appeal and therefore, the appeal of the appellant is dismissed. The application for condonation of delay is also dismissed as well as the stay application being GA/2/2025.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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