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ORDER SHEET
ITAT/243/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX,
CENTRAL-2, KOLKATA
VS
UAL INDUSTRIES LIMITED

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 27th April, 2026.

Appearance:
Ms. Sanjukta Gupta, Adv.
Ms. Sukanya Dutta, Adv.
. . .for the appellant.

The Court: Ms. Sanjukta Gupta, learned counsel appearing for the appellant submits that there is a typographical mistake in the order dated 18th March, 2026 and she prays for correction of the same.

On perusal of the order dated 18th March, 2026 it is revealed that in paragraph 3 instead of "Learned counsel appearing for the appellant submits that the tax effect in the instant appeal is Rs.86,03,332/- for the Assessment Year 2012-13. 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." in the order, it should be read as "Learned counsel appearing for the appellant submits that the tax effect in the instant appeal is Rs.86,03,332/- for the Assessment Year 2011-12. 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."

The other portion of the order dated 18th March, 2026 shall remain the same.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/