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

ORIGINAL SIDE

ITAT/248/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
MS MAJESTIC SALES PROMOTION PVT LTD

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 18th March, 2026

Appearance :
Mr. Prithu Dudheria, Adv.
…for appellant.

Ms. Sangita Das, Adv.
…for respondent.

The Court : There is a delay of 77 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned.

Learned counsel appearing for the appellant submits that the tax effect in the instant appeal is Rs.6,17,999/- 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.

Perused the application and the impugned order of assessment as well as the Tribunal's order dated 23rd July, 2024. We do not find any application of the exceptional clause which may merit for consideration of the matter which is below the monetary limit as prescribed in the Circular No.05/2024 dated 15.3.2024. Hence, the appeal is dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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