

OD 27

ORDER SHEET
ITAT/7/2026
IA NO: GA/1/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA
VS
M/S UNIQUE FINANCE AND SECURITIES PVT. LTD.

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 23rd July, 2026.

Appearance:
Mr. Prabir Bhowmick, Adv.
Ms. Aishwarya Rajyashree, Adv.
...for the appellant

Mr. S.M. Surana, Adv.
...for the respondent

The Court: On the prayer of the learned counsel appearing for the respondent/assessee, let ITAT/7/2026 be taken up along with ITAT/166/2026. Let both the appeals appear in the list on 27th July, 2026 under the same heading.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)