

OD 21

ORDER SHEET  
ITAT/19/2026  
IA NO:GA/1/2026, GA/2/2026  
IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION (INCOME TAX)  
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 2, KOLKATA  
VS  
MOHAMMED ALI

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ  
AND

The Hon'ble JUSTICE UDAY KUMAR

Date: 6<sup>th</sup> May, 2026.

*Appearance:*  
*Mr. Prithu Dudhoria, Adv.*  
*Mr. Kuntal Kr. Goswami, Adv.*  
*...for the appellant*

The Court: Learned counsel appearing for the appellant submits that there is a delay of 322 days in filing the instant appeal.

Learned counsel appearing for the respondent/assessee prays leave to file affidavit-in-opposition to the application for condonation of delay. Leave is granted.

Let the affidavit-in-opposition be filed within three weeks from date. Reply thereto, if any, be filed within two weeks thereafter. Let this matter appear in the monthly list of July, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)