

OD 3

ORDER SHEET
ITAT/33/2026
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 2 KOLKATA
VS
M/S RITUDHARA DISTRIBUTORS PVT LTD

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 25th March, 2026.

Appearance:
Mr. Prithu Dudhoria, Adv.
Mr. Sujit Mitra, Adv.
. . .for the appellant.

The Court: We have heard learned counsel for the appellant. No one appears for the respondent/assessee.

There is a delay of 99 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA 1 of 2026 is allowed.

Let this matter again appear in the list on 30th March, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)