

OD 7

ORDER SHEET
ITAT/37/2026
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 9
VS
MS INDIA HOUSING

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

Appearance:
Mr. Amit Sharma, Adv.
Mr. Abhishek Kr. Agrahari, Adv.
. . .for the appellant.

Mr. Hareram Singh, Adv.
Mr. Saptarshi Rajan Chatterjee, Adv.
. . .for the respondent.

The Court: Learned counsel appearing for the appellant presses an application for condonation of delay stating that there is a delay of 257 days in filing the appeal. Learned counsel appearing for the respondent/assessee submits that the delay is much more and may be 454 days from the date of the original order.

Learned counsel appearing for the respondent prays leave to file affidavit in opposition.

Let affidavit in opposition be filed within three weeks from date. Reply thereto, if any, be filed within one week thereafter.

Let this matter appear in the monthly list of May, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/