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ORDER SHEET
ITAT/40/2026
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-1, KOLKATA
VS
M/S. UNISEVEN ENGINEERING AND
INFRASTRUCTURE PRIVATE LIMITED

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 30th March, 2026.

Appearance:
Mr. Taraknath Jaiswal, Adv.
Mr. Madhu Jana, Adv.
…for the appellant

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

The Court: Affidavit of service filed today be kept with the record.

Heard learned counsel appearing for either of the parties.

There is a delay of 83 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/1/2026 is allowed.

Learned counsel for the appellant submits that the tax effect in this case is Rs.73,99,685/- which is below the tax limit as prescribed in the CBDT Circular No.9/2024 dated 17th September, 2024 and Circular No.5 of 2024 dated 15th

March, 2024 but the case falls within the exceptional category under para 3.1(h) as per CBDT Circular No.5 of 2024 dated 15th March, 2024.

We have perused the application, the assessment order, appellate order of the learned Commissioner of Income Tax and the order of the learned Tribunal dated 22.04.2025 for the Assessment Year 2014-2015. We do not find any reason to entertain this appeal where the appellant has not clearly suggested which exceptional clause as read in para 3.1(h) as per CBDT Circular No.5 of 2024 dated 15th March, 2024 is applicable in the present appeal. As such, this appeal and the connected application being GA/2/2026 are dismissed as the tax effect in this matter is below Rs. 2 crores.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

B.Pal