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ORDER SHEET
ITAT/73/2026
IA NO:GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

SARBESWAR PARIDA
VS
DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE-8, KOLKATA AND ANOTHER

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 7th July, 2026.

Appearance:
Mr. Avijit Ghoshal, Adv.
...for the appellant

Mr. Prithu Dudhoria, Adv.
Mr. Amit Sharma, Adv.
...for the respondent

The Court: We have heard learned advocates on either side.

There is a delay of 70 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.

The appeal is admitted on the following substantial questions of law for consideration.

"a) Whether the Tribunal erred in passing an order through the appellant Company status is striking off Company and the Tribunal also failed to consider that there was certain procedure has to be followed by the assessing officer before issuing reassessment notice against striking off Company.

b) Whether the Tribunal erred in passing an order without considering the establish law that before issuing 148 notice upon the striking off company, the order of revival is require from the NCLT by filing an application under Section 252(3) of the Companies Act 2013 which has not been done by the assessing officer in the present case.

c) Whether the Tribunal erred in law by failing to take into consideration that the knowledge of striking off for the assessing Company was known to the assessing officer because the assessing Company preferred an application under Section 560(5) of Companies Act 1956 for voluntary striking off the name of the Company and while allowing such application, the concern register of Companies issued notice upon the Income Tax Department for their consent which is statutory in law. Therefore, without consent of the Income Tax Department, there would not be possible to striking off the name of the assessing Company under Section 560(5) of the said Act.

d) Whether the Tribunal failed to take into consideration that for the Assessment Year 2010-11, there was notice under Section 148 which was issued dated 30.03.2017. However, the striking off order issued by the register of Companies by dated 29.08.2016, therefore, post

> striking off notice is void by law and not maintainable in the eye of law."

The appellant shall file requisite number of informal paper books prepared out of Court including therein all relevant materials used before the learned Court below within ten weeks from date and serve copies thereof upon the learned advocate for the respondent.

Settlement of index and all other formalities are dispensed with.

Since the respondent is represented, service of notice of appeal stands dispensed with.

Let the matter be listed twelve weeks hence.

IA No.GA/2/2026 is disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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