

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT /71/2025
IA NO: GA/1/2025, GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 1, KOLKATA
VS.
IMPROVE FINANCIAL CONSULTANTS PRIVATE LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Dated : 16th June, 2025

Appearance:
Mr. Aryak Dutt, Adv.
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
..for Appellant

THE COURT: Learned advocate for the appellant/department submits that two notices were served on the respondent-assessee, but none appears for the respondent-assessee.

There is a delay of 288 days in filing the appeal. We have perused the affidavit filed in support of the application for condonation of delay. Though the explanation offered is not fully satisfactory, considering the fact that the appeal has been filed under Section 260A of the Act, this Court is required to consider whether any substantial question of law arises for consideration. For such purpose, we exercise our discretion in favour of the appellant and the delay in filing the appeal is condoned. The application IA No: GA/1/2025 is allowed.

List the matter on 7th July, 2025.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)