

ORDER SHEET
ITAT/85/2026
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 EIH LIMITED

BEFORE:

The Hon'ble JUSTICE RAJARSHI BHARADWAJ

AND

The Hon'ble JUSTICE UDAY KUMAR

Date: 24th April, 2026.

Appearance:
Mr. Amit Sharma, Adv.
. . .for the appellant.

Ms. Kinjal Buaria, Adv.
Mr. Aritra Nag, Adv.
. . .for the respondent.

The Court: Learned counsel appearing for the appellant submits that there is a delay of 300 days in filing the instant appeal.

Learned counsel appearing for the respondent/assessee prays leave to file affidavit in opposition to the application for condonation of delay. Leave is granted.

Let the affidavit-in-opposition be filed within four weeks from date. Reply thereto, if any, be filed within two weeks thereafter. Let this matter appear in the monthly list of July, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)