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ORDER SHEET
ITAT/87/2026
IA NO: GA/1/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

SOMANI SERVICES PRIVATE LIMITED
VS
ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE 1(2), KOLKATA

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 24th April, 2026.

Appearance:
Mr. J. P. Khaitan, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
. . .for the appellant.

Mr. Prithu Dudhoria, Adv.
Mr. Anurag Roy, Adv.
. . .for the respondent.

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

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

> "A. Whether the Tribunal was justified in law in revering the order of the Commissioner of Income Tax (Appeals) whereby the Commissioner of Income Tax (Appeals) set aside the reassessment order both on the ground of jurisdiction and on merits and its purported findings in that behalf are arbitrary, unreasonable and perverse?

> B. Whether the Tribunal was justified in law in reversing the order of Commissioner of Income Tax (Appeals) on the question of addition of Rs.1,00,00,000/- on account of share capital and premium under Section 68 of the Income Tax Act, 1961 and in remanding the matter to the Assessing Officer with directions and its purported findings and directions in that regard are arbitrary, unreasonable and perverse?"

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.

However, if the department initiates any proceedings in respect of the Assessment Year 2012-2013, liberty is granted to the appellant to approach this Court for appropriate relief.

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 appear in the monthly list of August, 2026.

IA No.GA/1/2026 is disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/