

OD - 30

IN THE HIGH COURT AT CALCUTTA  
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/113/2026

IA NO: GA/1/2026

BHARGAB ENGINEERING WORKS

VS

PRINCIPAL COMMISSIONER OF INCOME TAX  
(CENTRAL), KOLKATA-2 AND OTHERS

BEFORE :

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

And

THE HON'BLE JUSTICE UDAY KUMAR

Date : 6<sup>th</sup> May, 2026

Appearance :

Mr. J. Khan, Adv.

Mr. Bhaskar Sengupta, Adv.

...for appellant.

Mr. Prithu Dudheria, Adv.

...for respondent.

The Court : Heard learned counsel appearing for the respective parties.

The appeal is admitted on the following substantial questions of law :

*“(a) Whether, in the appellant's case, the Income Tax Tribunal, has erred in law, by not considering that the revisional proceeding and all subsequent proceeding ought to have stood still once the appellant had filed declaration for settlement under the Direct Tax Vivad Se Vishwas Scheme, 2024, and that upon issue of the certificate of full and final settlement on 25.03.2025, by the very Principal Commissioner who was in seisin of the revision proceeding under section 263 of the Income Tax Act, the tax arrear in dispute and all proceedings relating to any offence, imposition of penalty and charging of interest were settled and put to rest?*

*(b) Whether, in the appellant's case, the Income Tax Tribunal, has erred in law, by not appreciating that, at the time the assessment order was passed (21.04.2021), the judgment of Checkmate Services Private Limited had not come, and it was following the law prevalent before such judgment that the appellant's claim in respect of EPF / ESI*

*contributions were rightly not disallowed and that a subsequent judgment cannot make the assessment order, previous in time, erroneous or prejudicial so as to warrant interference by way of revision under section 263 of the Income Tax Act, more so when the Parliament did subsequently interfere to approve of the judicial view prevailing prior to the judgment in the case of Checkmate Services Private Limited as to the "due date" of filing return for availing of deduction in respect of EPF / ESI contributions?*

*(c) Whether, in the appellant's case, the Income Tax Appellate Tribunal, has erred in law by deviating from its earlier view vis-à-vis the "due date" of filing return for availing of deduction in respect of EPF / ESI contributions without indicating any valid and lawful reason for doing so?*

*(d) Whether in the appellant's case, the Income Tax Tribunal has erred in law in upholding the revisional order, 25.03.2025, passed under section 263 of the Income Tax Act, in so far as such revisional order purports to set aside the reassessment order, dated 30.03.2023, and purport to reopen the gate to interfere with the earlier assessment order, dated 21.04.2021, not subject matter of the reassessment order, dated 30.03.2025, by not considering that the revisional order could not direct the assessing authority to interfere with the assessment order (dated 21.04.2021) in a manner the revisional authority himself could not because of the bar of limitation which had come to hit?*

*(e) Whether, in the appellant's case, the Income Tax Tribunal, has erred in law, by not holding that, in spite of setting aside of the reassessment order, dated 30.03.2023, by the revisional order, the ambit and scope of the reassessment proceeding remains limited to the allegations on which the reassessment proceeding was initiated and no new issue can be roped in even if directed by the revisional order?*

*(f) Whether, in the appellant's case, the Income Tax Tribunal, has erred in law by ignoring the violation of the principles of natural justice while passing the revisional order inasmuch as the appellant was not allowed personal hearing / oral hearing which is the most important component of any hearing and ought to be allowed as settled by courts of law?"*

The appellant is directed to file requisite number of informal paper books prepared out of court enclosing therein all relevant papers and documents used before the learned trial court within 10 (ten) weeks from date by serving copies thereof to 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 this matter appear in the Monthly List of August 2026.

IA NO: GA/1/2026 stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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