

ORDER SHEET
ITAT/127/2026
IA NO:GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

M/S. BHIKSHU POLYMERS PVT. LTD. (EARLIER
KNOWN AS M/S. JEEVAN COMMOTRADE PVT. LTD.)
VS
INCOME TAX OFFICER, WARD-6(2), KOLKATA

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 13th July, 2026.

Appearance:
Mr. S.M. Surana, Adv.
Mr. B. Sengupta, Adv.
...for the appellant

Mr. Tarak Nath Jaiswal, Adv.
Mr. Anurag Roy, Adv.
...for the respondent

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

There is a delay of 235 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 Learned Tribunal erred in dismissing the appeal without adjudicating on the legality of the order passed under Section 263, despite the same being specifically challenged and forming the foundation of the assessment order under appeal ?”

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.)