

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITA/324/2007
COMMISSIONER OF INCOME TAX, (CENTRAL – 1)
-Versus-
M/S. UNITED SPIRIT LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 7th February, 2023

Appearance :
Mr. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
...for appellant
Mr. Avra Mazumder, Adv.
Mr. A.Mitra, Adv.
Mr. P. Sinha, Adv.
....for respondent

The Court : We have heard learned Counsel for the either side.

By our order dated 05.01.2023 we directed the connected appeal in ITA No. 160/2002 to be listed along with this appeal. The Registry reported that the said appeal had been disposed of on 16.05.2014.

The learned Advocate for the assessee has produced a copy of the order wherein direction was issued to the appellant/assessee to reconstruct the paper and file the same in the department as informal paper book within eight weeks from the date of the said order dated 16.05.2014. The appellant/assessee had complied with the same and by subsequent order dated 03.05.2018 in ITA No. 160/2002 and in this appeal, namely, ITA No. 324 of 2007, the order dated 16.05.2014 was set aside and ITA No. 160 of 2002 was restored. It appears that the papers are not traceable in the Registry.

Therefore, we direct the appellant to file one more set of informal paper books within two weeks from date, which shall be treated as original paper books till the reconstructed papers are traced out.

List the matter on 27.02.2023.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)