

OD - 6

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

ORIGINAL SIDE

ITAT/206/2025  
IA NO: GA/1/2025, GA/2/2025  
PRINCIPAL COMMISSIONER OF INCOME TAX 5 KOLKATA  
VS  
AKHILESH SINGH

BEFORE :  
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ  
And  
THE HON'BLE JUSTICE UDAY KUMAR  
Date : 11<sup>th</sup> February, 2026

*Appearance :*  
*Mr. Aryak Dutt, Adv.*  
*Mr.Soumen Bhattacharjee, Adv.*  
*Mr.Ankan Das, Adv.*  
*Ms. Shradhya Ghosh, Adv.*  
*Mr.Raunak Seal, Adv.*  
*...for appellant.*

*Mr. Abhratosh Majumdar, Sr. Adv.*  
*Mr. Subhash Agarwal, Adv.*  
*Mr.Aora Mazumder, Adv.*  
*Ms. Alisha Das, Adv.*  
*...for respondent.*

The Court : Learned counsel appearing for the appellant prays for condonation of delay for 261 days through GA/1/2025. Learned counsel for the respondent/assessee prays for leave to file affidavit in opposition. Leave is granted.

Let affidavit in opposition be filed within four weeks from date; reply thereto, if any, be filed within one week thereafter. Let this matter appear in the Monthly List of April 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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