

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

ITAT/269/2024
IA NO:GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
LINDE INDIA LTD

BEFORE:
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
AND
THE HON'BLE JUSTICE UDAY KUMAR
Date : 12TH NOVEMBER, 2025.

Appearance:
Mr. A. Sharma, Adv.; Mr. A.K. Agrahari, Adv., for appellant.
Mr. J.P. Khaitan, Sr. Adv.; Mr. P. Jhunjhunwala, Adv.; Ms.S. Datta, Adv.; Ms. S. Singhi,
Adv., for respondent.

The Court: The appeal is admitted on the following substantial question of law for consideration:

“Whether on the facts and in the circumstances of the case the Learned Income Tribunal was justified in law to set aside the assessment order despite the fact that passing a legal order without DIN shall not render in nullity as the same is mere an irregularity which can be cured under Section 292BB of the Income Tax Act, 1961? ”

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.

GA/2/2024, being the stay petition, is disposed of.

Let the matter be listed twelve weeks hence.

(RAJARSHI BHARADWAJ ,J)

(UDAY KUMAR, J.)

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