

ORDER SHEET
ITAT/222/2025
IA NO:GA/1/2025, GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
M/S COSMIC FERRO ALLOYS LTD.

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 9th March, 2026.

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

Mr. S.M. Surana, Adv.
Mr. B. Sengupta, Adv.
...for the respondent

The Court: Learned counsel appearing for the appellant presses an application for condonation of delay.

Learned counsel appearing for the respondent/assessee submits that the company is in liquidation and a resolution professional has been appointed in this matter.

Learned counsel appearing for the appellant is requested to serve the resolution professional a copy of the application and file an affidavit of service.

Let this matter again appear in the list on 30th March, 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)