

OD - 1

IN THE HIGH COURT AT CALCUTTA
ORIGINAL SIDE

T/69/2025
IA NO: GA/1/2026
USHA DEVI MODI
VS

INITIATING OFFICER, DEPUTY COMMISSIONERATE
OF INCOME TAX, BENAMI PROHIBITION UNIT, KOLKATA

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

And

THE HON'BLE JUSTICE UDAY KUMAR

Date : 2nd April, 2026

Appearance :
Mr. S.M. Surana, Adv.
Mr. Pratyush Jhunhunwala, Adv.
Ms. Sruti Dutta, Adv.
Ms. Sakshi Singh, Adv.
...for appellant.

Mr. Soumen Bhattacharjee, Adv.
Mr. Anurag Roy, Adv.
...for respondent.

The Court : Heard the learned counsels for the respective parties.

The appeal is admitted on the following substantial questions of law :

- "i) Whether the review petition filed by the respondent was maintainable and/or whether the conditions for filing the review petition were met?
- ii) Whether the review petition filed by the respondent was not maintainable as the decision of this Hon'ble Court in Ganpati Dealcom (P) Limited v Union of India & Anr reported in (2020) 421 ITR 483 (Cal) was still binding on the Tribunal?
- iii) Whether the Tribunal could have relied on the order passed in another decision to allow the review petition and was not bound to consider whether the conditions for review have been met in the instant case?"

The appellant is directed to file requisite number of informal paper books prepared out of court enclosing therein all relevant papers and documents used before the learned trial court within 3 (three) weeks from date by serving copies thereof to 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 this matter appear in the Monthly List of May 2026.

GA/1/2026 stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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