

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

ORIGINAL SIDE

ITAT/247/2025

IA NO: GA/1/2026, GA/2/2026

PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA

VS

HARMONY VINIMAY PRIVATE LIMITED

BEFORE :

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ

And

THE HON'BLE JUSTICE UDAY KUMAR

Date : 18th March, 2026

Appearance :

Mr. Soumen Bhattacharjee, Adv.

Mr. Raunak Seal, Adv.

...for appellant.

Mr. Saumya Kejriwal, Adv.

Ms. Ananya Rath, Adv.

Mr. Navin Mittal, Adv.

Mr. Debargha Banerjee, Adv.

...for respondent.

The Court : There is a delay of 103 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application is allowed.

IA No.GA/1/2026 is disposed of.

On the prayer of the learned counsel appearing for the appellant, let this matter again appear in the Monthly List of April 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)