

ORDER SHEET

GA No.2158 of 2016
With
ITAT No.208 of 2016
GA No.12 of 2017
ITA No.504 of 2007
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME-TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF
INCOME TAX-KOLKATA-1, KOLKATA
Versus
M/S.TIL LTD.

BEFORE:

The Hon'ble JUSTICE ANIRUDDHA BOSE

The Hon'ble JUSTICE AMITABHA CHATTERJEE

Date:30th January, 2018.

MD.NIZAMUDDIN, MR.ANIKET MITRA, ADVOCATES FOR APPELLANT
MR.J.P.KHAITAN, SR.ADVOCATE, MRS.SWAPNA DAS,
MR.SANJOY BHOWMIK, MR.S.DAS, ADVOCATES FOR RESPONDENT

Re: GA No.12 of 2017
ITA No.504 of 2007

The Court :-The appeal out of which this application has been taken out was dismissed by a Coordinate Bench of this Court and the reason for dismissal would appear from the order passed on 6th May, 2014. This order reads:

“The Court: It is submitted by the learned counsel for the appellant that the matter is pending for

consideration. It is reported by the Registry of this Court that papers are not traceable.

As prayed, learned advocate for the appellant is permitted to reconstruct the papers and file the same in the department within six weeks from date as informal paper book after serving copy thereof upon the respondent, failing which the appeal shall stand dismissed without further reference to this Bench.”

Subsequently, referring to the said order of 6th May, 2014, subject appeal was dismissed on 2nd August, 2016 by a Coordinate Bench and the operative part of the order of dismissal reads:-

“Mr. Agarwal, learned advocate appearing for the revenue is unable to apprise this Court as to whether the order was duly carried out. No affidavit of service has been filed. No one appeared for the assessee. The appeal presumably already stands dismissed by virtue of the order dated 6th May, 2014.”

Mr. Nizamuddin, learned advocate appearing for the revenue submits that informal paper books were made ready on 24th May, 2015 but at the time of passing of the order on 2nd August, 2016, the Coordinate Bench could not be apprised of that effect. Though there

was a delay in filing the informal paper book, we condone the delay and accept the same. We are passing this order having regard to what has been stated in paragraphs 4 & 5 of this application. For this reason, the order dated 2nd August, 2016 shall also be recalled and the appeal shall be restored to its original file and number. Paper books filed in Court today be kept with the records.

Accordingly, GA No.12 of 2017 is disposed of.

Both the appeals being ITA No.504 of 2007 and ITAT No. 208 of 2016 be listed on 7th February, 2018 as “For Admission”.

(ANIRUDDHA BOSE, J.)

(AMITABHA CHATTERJEE, J.)