Jaiswal Tube Centre Pvt. Ltd. v. Income Tax Officer, Ward 7(3), Kolkata & Anr.

ITAT/143/2025 (IA No: GA/1/2025)

ITAT/143/2025 (IA No: GA/1/2025) (High Court at Calcutta, 2025-08-05) | 2025-08-05

Costs were reduced to Rs.7,500 payable to the West Bengal State Legal Services Authority within fifteen days of receipt of the server copy. On production of the receipt, CIT(A) was to re-adjudicate after a hearing.

Income-tax Act, 1961: 260A

High Court at Calcutta | Division Bench | T. S. Sivagnanam | Chaitali Chatterjee (Das)

Assessment years: 2012-13

01 FACTS OF THE CASE

In this section 260A appeal for AY2012–13, Jaiswal challenged the Tribunal's 27 March 2025 order in ITA2289/Kol/2024 only as to Rs.50,000 costs imposed while remanding the appeal to CIT(A). It did not challenge the entirety of the remand.

Source: Opening p.1 and scope clarification p.2

02 DISCUSSION BY THE HON'BLE COURT

The Court considered costs not wholly unjustified in view of the assessee's conduct, but found Rs.50,000 excessive. It exercised discretion to reduce the sum, without determining an addition or the underlying tax claim.

Source: Reasons, PDF p.2

03 JUDICIAL DECISION

Costs were reduced to Rs.7,500 payable to the West Bengal State Legal Services Authority within fifteen days from receipt of the server copy of the order. On production of the payment receipt before CIT(A), the appeal was to be re-adjudicated after hearing the assessee's authorised representative in person or virtually. Finding no substantial question of law, the Court disposed of the appeal and GA1/2025 with these directions.

Source: Operative directions, PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Limited procedural relief to the assessee: costs reduced, with payment and receipt-production conditions for re-adjudication. The remand continued; no tax-merits victory or actual compliance is established by this order.

Source: Complete operative paragraph, PDF p.2

05 EXPERT COMMENTS

The relief changes the cost burden, not the tax merits — The Court expressly confined the challenge to costs. It did not find imposition itself wholly unjustified; it reduced an excessive amount as a matter of discretion. The result supplies no finding that the original additions were erroneous or that the assessee must succeed on remand.

Observe the precise trigger and proof requirement — The fifteen days run from receipt of the server copy, not automatically from the order date. Payment is to the West Bengal State Legal Services Authority, and its receipt must be produced before CIT(A). Neither a payment claim nor the passage of time establishes those steps were completed.

The restored hearing remains an adjudication — CIT(A) must re-adjudicate after hearing the authorised representative, in person or virtually. That opportunity is procedural relief, not an instruction to allow the appeal. The High Court expressly found no substantial question of law and disposed of the appeal with the modified condition.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court at Calcutta source judgment/order

Complete 2-page source PDF; corrected note based on this document.

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Source-era statutory provisions only; no Income-tax Act, 2025 equivalence asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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