OD-43

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income tax)
ORIGINAL SIDE

IA No.GA 1 of 2021
In
ITAT 12 of 2021

THE PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA
Vs
DAMODAR VALLEY CORPORATION

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
AND
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 3rd December, 2021.

Appearance:
Mr. Smarajit Roy Chowdhury, Adv.
Mr. Arunava Ganguly, Adv.
...for the appellant.

Mr. Rahul Tangri, Adv.
Mr. Deepro Sen, Adv.
...for the respondent.

The Court : This application has been filed by the Revenue to condone the delay of 979 days in filing the appeal. We have perused the averments made in the said affidavit and we are not fully convinced with the reasons assigned by the appellant/Revenue for condonation of enormous delay of 979 days. However, we are not inclined to take a technical approach in the matter and we have perused the order which has been impugned in this appeal passed by the Tribunal. We find that the appeal was dismissed following the assessee's own case for the assessment year 2008-09 and 2009-10.

It is submitted by Mr. Rahul Tangri, learned Counsel appearing for the respondent that the Revenue has preferred appeals as against those orders but those appeals were withdrawn on the ground that the assessee has approached under the Vivad Se Vishwas scheme.

Therefore, to consider the correctness of the decision impugned before us necessarily the matter has to be heard on merits. We are inclined to exercise discretion and condone the delay so that the appeal itself can be taken up for consideration.

Accordingly, the delay in filing the appeal is condoned. The application being IA No.GA 1 of 2021 is allowed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pa.