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

ITAT/77/2021
IA No.GA/1/2021

PRINCIPAL COMMISSIONER OF INCOME
TAX-1, KOLKATA

-Versus-

THE PEERLESS GENERAL FINANCE AND
INVESTMENT COMPANY LIMITED

ITAT/77/2021
IA No.GA/2/2021

PRINCIPAL COMMISSIONER OF INCOME
TAX-1, KOLKATA

-Versus-

THE PEERLESS GENERAL FINANCE AND
INVESTMENT COMPANY LIMITED

Appearance:

Mr. Smarajit Roychowdhury, Adv.
...for the appellant.

Mr. Abhijit Chatterjee, Sr. Adv.
Mr. Gopal Ram Sharma, Adv.
...for the respondent.

BEFORE:

The Hon'ble JUSTICE T.S. SIVAGNANAM

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 10th December, 2021.

The Court : This appeal filed by the revenue is grossly
delayed by a period of 587 days.

We have perused the affidavit filed in support of the
application for condonation of delay. To say the least, it is
absolutely bereft of any particulars. There is no cause shown

much less sufficient cause shown for condonation of the inordinate delay. Affidavit-in-opposition filed by the respondent clearly pointed out that paragraph 5 of the condonation of delay petition is a pre-prepared format done in a mechanical manner without application of mind.

Thus, we are not inclined to condone the delay in filing the appeal.

Accordingly, the application for condonation of delay is dismissed. Consequently, the appeal also stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)