OD-17

ITAT/133/2019
IA No.GA/2/2019
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VERSUS
M/S. L AND T FINANCE LIMITED

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 15th December, 2021

Appearance :-
Mr. Smarajit Roychowdhury, Adv.
Mr. Arunava Ganguly, Adv.
… For Appellant
Mr. Somak Basu, Adv.
… For Respondent

The Court : This appeal by the revenue filed under Section 260A of the Income Tax, 1961 (the Act, for brevity) is directed against the order dated 29th June, 2018 passed by the Income Tax Appellate Tribunal, "I" Bench, Mumbai in ITA No. 3758/Mum/2014 for the assessment year 2009-10.

Mr. Somak Basu, learned Counsel appearing for the respondent/assessee, raised a preliminary objection with regard to the maintainability of the appeal before this Court by contending that the order impugned in this appeal has been passed by the Tribunal at Mumbai for which this Court does not have territorial jurisdiction.

We have perused the records and we find that the objection raised by the learned Counsel for the respondent/assessee is sustainable. Therefore, we hold that the appeal is not maintainable before this Court. Consequently, our order dated 17th November, 2021 in IA/GA No.2 of 2019, which was an application filed for condonation of delay, stands recalled and the appeal is held to be not maintainable before this Court.

Liberty is given to the appellant/department to file the appeal before the appropriate Court having jurisdiction over the matter.

Registry is directed to return the original certified copy of the order passed by the Tribunal after retaining photostat copy of the same.

Consequently, the application for condonation of delay is also dismissed as not maintainable.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

SN/S.Das
AR(CR)