OD-33 & 34

ORDER SHEET
IA NO.GA/2/2021; IA NO.GA/1/2021
IN ITAT/14/2021
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION(INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF I.T., CENTRAL-14, KOLKATA
-VS-
M/S KALPANA BIRI MFG. CO. PVT. LTD.

BEFORE:
HON'BLE JUSTICE T.S. SIVAGNANAM
AND
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE: 7TH APRIL 2022.

Mr. T. Mitra, Adv., for appellant/petitioner.
Mr.Ms. S. Das, Adv.; Mr. S. Das, Adv., for respondent.

The Court: Heard the learned Advocates for the parties.

There is a delay of 1030 days in filing the appeal. The Department received the copy of the order passed by the learned Tribunal on December 4, 2017. However, the appeal was filed on January 27, 2021.

The respondent-assessee would vehemently oppose the delay and the affidavit-in-opposition has been filed.

We find that there is absolutely no explanation for the inordinate delay of more than 21 months. The affidavit filed by the Department attempting to explain the delay is far from satisfactory. There are several periods of delay for which there is no explanation given by the Department.

Therefore, we are unable to convince ourselves to exercise any discretion in the case at hand.

Therefore, the application for condonation of delay is dismissed. Consequently, the appeal along with the application for stay also stands rejected. In these circumstances, the substantial questions of law which have been proposed by the Revenue are left open.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

tk