OD-7 & 8

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

IA No. GA 2 of 2020
in
ITAT 20 of 2020

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
Vs
M/S. THE CALCUTTA TRAMWAYS COMPANY (1978) LTD.

AND

IA No. GA 1 of 2020
in
ITAT 20 of 2020

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
Vs
M/S. THE CALCUTTA TRAMWAYS COMPANY (1978) LTD.

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 4th March, 2022

<u>*Appearance:*</u>
Mr. S.N. Dutta, Adv.
...for the appellant.

Mr. Abhrotosh Mazumder, Sr. Adv.
Mr. Niladri Bhattacharya, Adv.
...for the respondent.

The Court : We have heard Mr. S.N. Dutta, learned senior standing counsel appearing for the appellant and Mr. Abhrotosh Mazumder, learned senior counsel assisted by Mr. Niladri Bhattacharya, learned counsel appearing for the respondent/assessee.

There is a delay of 628 days in filing the appeal. We have perused the affidavit filed in support of the condone delay application and we find that there is absolutely no explanation for the delay of more than 400 days between 07.12.2018 and 22.01.2020. On cursory perusal of the order passed by the tribunal, we find that the tribunal apart from rendering a finding on merits has also taken note of the orders passed by the tribunal in the assessee's own case for the earlier assessment years.

Learned senior counsel appearing for the respondent pointed out that in respect of one of the orders followed by the tribunal, the revenue had filed appeal before this Court in ITA No. 282 of 2007. However, the said appeal was dismissed on account of an order dated 25.06.2014 passed by the Hon'ble Division Bench by which the appeal was dismissed on the ground that the paper books were not filed within the time permitted. In any event, since there is no explanation for the inordinate delay, we reject the prayer for condonation of such delay. Accordingly, the application being IA No.GA 1 of 2020 for condonation of delay stands rejected.

Consequently, the appeal and the application being IA No.GA 2 of 2020 stand dismissed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd.