

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

IA No. GA 2 of 2021
in
CUSTA 8 of 2021

COMMISSIONER OF CUSTOMS PORT KOLKATA
Vs
TATA STEEL LIMITED

AND

IA No. GA 1 of 2021
in
CUSTA 8 of 2021

COMMISSIONER OF CUSTOMS PORT KOLKATA
Vs
TATA STEEL LIMITED

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 18th February, 2022

Appearance:

Mr. Somnath Ganguli, Adv.
Mr. Tapan Bhanja, Adv.
Ms. Priyamvada Singh, Adv.
...for the appellant.

Mr. Samir Chakraborty, Sr. Adv.
Mr. Avra Mazumder, Adv.
Mr. Binayak Gupta, Adv.
Ms. Sudeshna Mazumder, Adv.
...for the respondent.

The Court : We have heard Mr. Somnath Ganguli, learned senior standing counsel appearing for the appellant/revenue and Mr. Samir Chakraborty, learned senior counsel appearing for the respondent/assessee.

There is a delay of 818 days in filing the appeal. We have perused the affidavit filed in support of the condone delay application and we find that the appellant has not been able to show sufficient cause for the inordinate delay in preferring the appeal. The appellant seeks to avail the benefit of the order passed by the Hon'ble Supreme Court in Writ Petition(C) No.3 of 2020 dated 23.03.2020. From the list of the

relevant date, we find that the benefit of the order passed by the Hon'ble Supreme Court cannot be extended to the appellant as the period of limitation for filing the appeal expired in the year 2018 itself. Therefore, we are not satisfied with the explanation offered.

Accordingly, the application being IA No.GA 1 of 2021 for condonation of delay is dismissed.

Consequently, the appeal stands rejected.

The application being IA No.GA 2 of 2021 for stay also stands dismissed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)