OD-11&12

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

ITAT/53/2021
IA NO:GA/1/2021

PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
VS.
SHRI KANWARLAL AGARWAL
………
ITAT/53/2021
IA NO:GA/2/2021

PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
VS.
SHRI KANWARLAL AGARWAL
………

PRESENT:
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
14th February, 2022.
[Video Conference]

Mr. P. K. Bhowmick, Adv…for appellant.
Mr. Subash Agarwal, Adv…for respondent.

RE: **IA NO:GA/1/2021**

The Court: We have heard Mr. P. K. Bhowmick, learned senior standing counsel for the appellant/revenue and Mr. Subash Agarwal, learned counsel for the respondent.

There is a delay of 797 days in filing this appeal. We have perused the affidavit filed in support of the condone delay petition and we find that sufficient cause has been shown for condonation of inordinate delay of 797 days. The revenue seeks to take advantage of CBDT Circular No.23 dated

06.09.2019. In our view, the Circular cannot be relied upon by the revenue, in the case on hand, to get over the rigor of limitation which, admittedly, expired on 21.01.2019. It is further noted that the period between 21.01.2019, the last date for preferring the appeal and the date of filing the appeal, i.e., 07.04.2021 has not been explained. Therefore, we are not inclined to condone the delay. Accordingly, the condone delay application is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

pkd/spal
AR(CR)