OD-4 & 5

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

IA No. GA 1 of 2020
in
ITAT 58 of 2020

PRINCIPAL COMMISSIONER OF INCOME TAX-3, KOLKATA
Vs
M/S. HALDIA PETROCHEMICALS LTD.

AND

IA No. GA 2 of 2020
in
ITAT 58 of 2020

PRINCIPAL COMMISSIONER OF INCOME TAX-3, KOLKATA
Vs
M/S. HALDIA PETROCHEMICALS LTD.

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 15th February, 2022

Appearance:
Mr. Tilak Mitra, Adv.
Mr. Arunava Ganguly, Adv.
...for the appellant.

Mr. Ajay Gaggar, Adv.
...for the respondent.

The Court : We have heard Mr. Tilak Mitra, learned standing counsel assisted by Mr. Arunava Ganguly, learned counsel appearing for the appellant/revenue and Mr. Ajay Gaggar, learned counsel appearing for the respondent/assessee.

There is a delay of 440 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 inordinate delay. It is stated that the files are moving from one table to another, there is no explanation also for the inordinate delay. The appellant being the Income Tax Department cannot be granted any concession with regard to law of limitation. Therefore, we are not inclined to condone the delay. Accordingly, the application being IA No.GA 1 of 2020 is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/pkd.