

ITAT/123/2021
IA No.GA/1/2021
IA No.GA/2/2021

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME
TAX-1, KOLKATA

-Versus-

EBIW INFO ANALYTICS PRIVATE LIMITED

Appearance:
Ms. Smita Das De, Adv.
...for the appellant.

BEFORE:

The Hon'ble JUSTICE T.S. SIVAGNANAM

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 13th June, 2022.

The Court : Reference may be made to the order dated 1st
April, 2022 which reads as follows:

*"We have heard Mr. Prithu Dudheria, learned standing
counsel appearing for the appellant/revenue.*

*The Ministry of Law and Justice has sent a notice
with an incomplete address. This shows that the Department
has not even applied its mind while addressing the assessee,
thereby causing inconvenience to the Court. We have been
compelled to adjourn the matter for more than three
occasions. By way of last indulgence, let notice be served
to the correct address and affidavit of service be filed on
the next hearing date.*

List the matter on 10th June, 2022."

Despite opportunity being granted to the Ministry of Law & Justice to serve notice on the respondents, no steps have been taken to serve notice. As indicated in the above order, on more than three occasions the matter have been adjourned for service of notice on the respondents. However, no effective steps have been taken by the Ministry. Further, we note that there is a delay of 510 days in filing the appeal.

We have perused the affidavit filed in support of the application for condonation of delay and we find that there is no sufficient cause shown by the department for condoning such inordinate delay.

For the above reasons, the application for condonation of delay is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)