

OD-4

ITAT/92/2011
IA No.GA/1/2011 (Old No.GA/1047/2011)
IA No.GA/2/2011 (Old No.GA/1048/2011)

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

COMMISSIONER OF INCOME TAX,
KOLKATA-III, KOLKATA

-Versus-

M/S. LILY BISCUIT CO. PVT. LTD.

Appearance:
Mr. Prithu Dudheria, Adv.
...for the appellant.

BEFORE:

The Hon'ble JUSTICE T.S. SIVAGNANAM

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 6th June, 2022.

The Court : We have heard Mr. Prithu Dudheria, learned standing counsel appearing for the appellant/revenue.

There is a delay of 3043 days in filing the appeal. We have perused the affidavit filed in support of the condonation of delay petition and we find that the same is devoid of any reasons, particularly when there is an inordinate delay of 3043 days in filing the appeal.

Thus, in the absence of any explanation for the huge delay, we are not inclined to exercise any discretion in the

matter. Accordingly, the application for condonation of delay (IA No.GA/1/2011) is dismissed.

In the result, the appeal stands rejected and the substantial question of law suggested by the revenue is left open.

Consequently, the connected application for stay (IA No.GA/2/2011) also stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)