

ITAT/93/2011  
IA No.GA/1/2011 (Old No.GA/1049/2011)  
IA No.GA/2/2011 (Old No.GA/1050/2011)

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

COMMISSIONER OF INCOME TAX,  
KOLKATA-III, KOLKATA

-Versus-

M/S. NEELKANTHA STEEL LIMITED

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

*Mr. J. P. Khaitan, Sr. Adv.*  
*Mr. Siddhartha Das, Adv.*  
*Ms. Swapna Das, Adv.*  
*...for the respondent.*

BEFORE:  
The Hon'ble JUSTICE T.S. SIVAGNANAM  
-And-  
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 6<sup>th</sup> June, 2022.

The Court : We have heard Mr. Prithu Dudheria, learned standing counsel appearing for the appellant/revenue and Mr. J. P. Khaitan, learned senior counsel assisted by Mr. Siddhartha Das and Ms. Swapna Das, learned Advocates for the respondent/assessee.

There is a delay of 2635 days in filing the appeal. We have perused the affidavit filed in support of the condonation of delay petition and we find that there is absolutely no explanation

for the inordinate delay, therefore, we are not inclined to exercise any discretion in the matter. Further, we note that there was direction issued by this Court to the department to pay costs of Rs.10,000/- which has not been complied with. Accordingly, the application for condonation of delay (IA No.GA/1/2011) is dismissed.

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

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)