OD-47

ITAT/11/2022
IA No.GA/1/2022
IA No.GA/2/2022

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

PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA

-Versus-

PARTHA CHAKRABORTY

Appearance:
Mr. Soumen Bhattacharyya, Adv.
...for the appellant.

Mr. Subash Agarwal, Adv.
...for the respondent.

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

Date : 14th June, 2022.

The Court : We have heard Mr. Soumen Bhattacharyya, learned standing counsel for the appellant/revenue and Mr. Subash Agarwal, learned advocate for the respondent/assessee.

There is a delay of 793 days in preferring the appeal. We have perused the affidavit filed in support of the application for condonation of delay. We find that substantial part of the delay has not been explained. The submission of the learned standing counsel is that a major portion of the delay was during the COVID period. However, this cannot be the test because, admittedly the appeal was filed only on 24th March, 2022 and the period for filing the appeal expired on 27th January, 2020. The delay prior to the said period has not been explained and the revenue cannot take shelter under the order passed by the Hon'ble Supreme Court as the order was operative much thereafter. Hence, there are no grounds made out to condone the inordinate delay in filing the appeal.

Therefore, the application for condonation of delay (IA No.GA/1/2022) is dismissed and the appeal stands rejected and the substantial questions of law are left open.

Consequently, the connected application for stay (IA No.GA/2/2022) also stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

A/s.S.Das.