OD-9

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

ITAT/166/2012
IA NO: GA/2/2012 (OLD NO. GA/1928/2012)
BINAY PRAKASH
Vs
COMMISSIONER OF INCOME –TAX, KOLKATA, CENTRAL CIRCLE-III, KOLKATA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 6th June, 2022.

Appearance:
Ms. Smita Das De, Adv.

The Court : This appeal filed is time barred and an application for condonation of delay has been filed in GA 1927 of 2012. When the application for condonation of delay was heard by the Hon'ble Division Bench on 8th August 2012, a direction was issued to the appellant/assessee to pay cost of Rs.5,000/- to the respondent/department as a condition precedent for condonation of delay and such cost was directed to be paid within seven days from the date of the receipt of the copy of the order.

Ms. Smita Das De, learned standing counsel appearing for the revenue has submitted that no proof has been filed by the appellant/assessee to establish that the cost has been paid. That apart, we find that the order dated 8th August, 2012 is a self-working order in the sense that if the cost was not paid the application as well as the appeal was dismissed.

Thus, in the absence of compliance of direction issued by the Court in its earlier order, we have no other option except to dismiss the application for condonation of delay and consequently dismiss the appeal itself.

Consequently, the stay application stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

S.pal/GH