OD – 27

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

ITA/29/1999

COMMISSIONER OF INCOME TAX, CENTRAL – I, CALCUTTA
VS.
AJIT KUMAR SENGUPTA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
A N D
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : February 14, 2022.

[Via Video Conference]

Appearance :
Mr. Smarajit Roychowdhury, Adv.
... for the appellant

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

None appears for the respondent.

Reference may be made to the order dated 22.11.2019 wherein the Hon'ble Court had recorded the submission of the counsel for the respondent that the respondent is no more and the appeal stands abated. The department, however, wanted time to trace out the detail of the legal representatives who apparently were in abroad. Considering the said submission, the Hon'ble Court by order dated 22.11.2019 adjourned the matter and directed the same to be listed on 02.01.2020. Thereafter the matter has not been listed and ultimately it has been listed before us. Today, the learned counsel reiterates the prayer made before the Court when the case was heard on 22.11.2019.

As on date the respondent/assessee is no more and therefore, the appeal stands abated. It is not for this Court to wait for the department to take steps to set aside the abatement. If the department is of the view that steps are to be taken to restore the appeal, they are free to do so in accordance with law. For such reason, we are not inclined to keep the appeal pending no longer, more particularly considering the fact that the appeal is of 1999 challenging the order passed by the Tribunal dated 03.11.1998. Therefore, the appeal stands dismissed as abated. Consequently, the substantial questions of law are left open.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

RS/GH