OD-26

ITAT/145/2021
IA No.GA/1/2021
IA No.GA/2/2021

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

PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA

-Versus-

M/S. ABNM RESTAURANT PVT. LTD.

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

Mr. Avra Majumdar, Adv.
Mr. Binayak Gupta, Adv.
...for the respondent.

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

Date : 16th June, 2022.

The Court : We have heard Mr. Soumen Bhattacharyya, learned standing counsel appearing for the appellant/revenue and Mr. Avra Majumdar, learned counsel assisted by Mr. Binaya Gupta, learned Advocate for the respondent/assessee.

There is delay of 643 days in filing the appeal. We have perused the affidavit filed in support of the application for condonation of delay and we find that there is no sufficient cause shown for condonation of the inordinate delay in the filing the appeal.

Learned Advocate appearing for the respondent/assessee submits that in the copy of the affidavit served on them, none of the details have been mentioned and in several places the dates are blank.

We have gone through the affidavit and found that the case file has travelled from one officer to another either n the Income Tax Department or in the Ministry of Law & Justice. Thus, the department cannot plead that the law of limitation will not apply to them. In the absence of any sufficient cause shown for the inordinate delay, the question of condoning the delay does not arise. Accordingly, the application for condonation of delay (IA No.GA/1/2021) is dismissed.

Consequently, the appeal also stands rejected and the connected application for stay (IA No.GA/2/2021) stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

A/s/S.Das