

OD-6

ITAT/155/2011
IA No.GA/1/2011 (Old No.GA/1660/2011)
IA No.GA/2/2011 (Old No.GA/1661/2011)

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

COMMISSIONER OF INCOME TAX,
CWENTRAL-II, KOLKATA

-Versus-

HALDIRAM BHUJIWALA LIMITED

Appearance:
Mr. Aryak Dutta, Adv.
...for the appellant.

Ms. Manju Agarwalla, Adv.
...for the respondent.

BEFORE:

The Hon'ble JUSTICE T.S. SIVAGNANAM

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 6th June, 2022.

The Court : We have heard Mr. Aryak Dutta, learned standing counsel appearing for the appellant/revenue and Ms. Manju Agarwalla, learned Advocate for the respondent/assessee.

There is a delay of 1733 days in filing the appeal. We have perused the affidavit filed in support of the condonation of delay petition and we find that no reasons have been given for the huge delay in filing the appeal. That apart, as rightly pointed out by the learned Advocate for the respondent, that the tax

effect in this appeal is also less than the threshold fixed by the circular issued by the CBDT.

For the above reasons, the application for condonation of delay (IA No.GA/1/2011) is dismissed.

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

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)