

OD-7 & 8

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

IA NO. GA/1/2021
In ITAT/159/2021

PRINCIPAL COMMISSIONER OF INCOME TAX-18, KOLKATA
Vs
SMT. PRACHI PODDAR

&

IA NO. GA/2/2021
In ITAT/159/2021

PRINCIPAL COMMISSIONER OF INCOME TAX-18, KOLKATA
Vs
SMT. PRACHI PODDAR

BEFORE:
The Hon'ble JUSTICE T. S. SIVAGNANAM
And
The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA
Date : 25TH MARCH, 2022.

Appearance:
Mr. Tilak Mitra, Adv.
...For the Appellant

Mr. Avra Mazumder, Adv.
Md. Bilwal Hossain, Adv.
Mr. B. Gupta, Adv.
...For the Respondent

GA No.1/2021

The Court : This application has been filed by the revenue to condone the delay of 739 days in filing the appeal. The Tribunal passed the order on 28th

June, 2019, certified copy of which was received by the Department on 12th July, 2019. The appeal was presented on 17th November, 2021. The revenue seeks to take umbrage under the order passed by the Hon'ble Supreme Court extending the period of limitation.

From the dates noted above, the revenue will not be entitled to the benefit of the order passed by the Hon'ble Supreme Court. Furthermore, from the affidavit filed in support of the application for condonation of delay, we find no reasons, much less satisfactory reasons, to condone the inordinate delay of 739 days.

Therefore, the application for condonation of delay is dismissed and consequently, the appeal is rejected.

With the dismissal of the appeal, the connected stay application being GA No.2/2021 stands closed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)