

OD-45

ITAT/169/2021
IA NO: GA/1/2021; 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. Stewards & Llyods of India
Ltd.

Appearance:
Mr. Vipul Kundaria, Adv.
...for the appellant.

Mr. Siddharth Sharma, Adv.
...for the respondent.

BEFORE:

The Hon'ble JUSTICE T.S. SIVAGNANAM

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 14th June, 2022.

The Court : There is a delay of 711 days in filing the appeal. We have perused the affidavit I support of the condonation of delay application and we find that no reasons for condonation of inordinate delay. That apart, pursuant to the orders passed by the National Company Law Tribunal, Kolkata Bench (1) in CP (IB) no. 213/KB/2017, the company has been wound up.

Hence, the application is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)