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

ITAT/57/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX – 1, KOLKATA
VS.
WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
Date : SEPTEMBER 5, 2022.

Appearance:
Mr. Soumen Bhattacharjee, Adv.
... for appellant
Mr. J.P. Khaitan, Sr. Adv.
..for respondent

GA/1/2022

The Court : We have heard Mr. Soumen Bhattacharjee, learned standing Counsel for the appellant and Mr. J.P. Khaitan, learned Senior Counsel for the respondent.

There is a delay of 2176 days in filing the appeal.

We have perused the affidavit filed in support of the application and we find that there is absolutely no satisfactory explanation for the inordinate delay of 2176 days. Though in the affidavit the department would state that on account of steep rise in Covid 19 virus cases, they were unable to prefer the appeal in time, the time for filing the appeal expired on 23rd June, 2016, much earlier to the lockdown being declared and in the absence of any sufficient cause being shown for not filing the appeal within the period of limitation we cannot exercise discretion in the instant case.

For such reason, the application is dismissed and consequently, the appeal stands rejected.

Affidavit-of-service be kept with the record.

The stay petition being GA/2/2022 stands closed.

(T.S. SIVAGNANAM, J.)

(SUPRATIM BHATTACHARYA, J.)

Pkd/GH