OD-9

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

ITAT/64/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 13 KOLKATA
VS
SIMA DARUKA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 14h November, 2022

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

The Court : We have heard Mr. Tilak Mitra, learned standing counsel appearing for the appellant/revenue.

The respondent has been served and affidavit-of-service has been filed.

None appears for the respondent.

There is a delay of 1124 days in filing the appeal. It is the endeavour of the learned standing counsel to contend before us that the legal issue has to be answered in favour of the revenue in the light of the earlier decision of this Court and in certain other cases the Court has adjourned the matter to consider the question whether the delay in filing the appeal could be condoned on account of the fact that a notification was issued by the CBDT stating that the monetary limit for filing the appeals will not be applicable to cases of Penny Stocks.

In our considered view, in all those cases, delay was not as enormous as in the case on hand. That apart, there is no explanation, much less sufficient cause shown by the appellant to exercise discretion in their favour. Therefore, we find on facts this case is peculiar and different from the other cases where we have adjourned the matter for further hearing.

Therefore, considering the peculiarity of the facts and circumstances, we are unable to persuade ourselves to exercise any discretion in favour of the appellant.

Consequently, the application for condonation of delay is dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

SN/A Dey