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

ITAT/65/2022
IA NO. GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
Versus
SMT. BABITA DUGAR

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Dated : DECEMBER 06, 2022.

Appearance:
Mr. Soumen Bhattacharjee, Adv.
...for appellant
Mr. Hemanta Tiwari, Adv.
...for respondent

The Court :- There is a delay of 1016 days in filing the appeal. Affidavit-in-opposition has been filed by respondent.

The learned Advocate for the appellant/department contended that on an identical issue appeals filed by the revenue were allowed. Learned Advocate appearing for the respondent/assessee submitted that there are several decisions of this Court where appeals of similar nature were dismissed. In any event there is a delay of 1016 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition and we find that absolutely no reasons have been given for inordinate delay in filing the appeal.

Therefore, we are unable to persuade ourselves to exercise any discretion in favour of the appellant/revenue. Therefore, the application for condonation of delay is dismissed.

Consequently, the appeal stands rejected.

In the cause list though the appeal number has been correctly printed the name of the appellant as also the assessee have been wrongly printed, it needs to be rectified.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.