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

ITAT/68/2022
IA NO. GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
Versus
JAI PRAKASH GUPTA

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
Ms. Tanvi Luhariwala,, Adv.
...for respondent

The Court :- There is a delay of 931 days in filing the appeal.

It is the submission of the learned standing Counsel that the legal issue in other cases have been decided in favour of revenue and against the assessee. Therefore, the delay in filing the appeal should be condoned. This submission is controverted by the learned Advocate appearing for the respondent/assessee by referring to the various averments set out in the affidavit-in-opposition. In any event, at the first instance the Court should be convinced that there are several causes assigned by the appellant for not being able to prefer appeal within the time. That apart the Court has to consider the other circumstances as well, more particularly as to what would be the tax effect in the cases on hand. We find that tax effect in the instant case is about Rs.1 lakh. In absence of any proper explanation for inordinate delay we are not able 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 and this order shall not be treated as precedent.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.