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

ITAT/81/2022
IA NO. GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
PREMIER TIE UP PVT. LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
Date : SEPTEMBER 26, 2022.

Appearance:
Mr. Soumen Bhattacharjee, Adv.
… for appellant
Mr. Subhas Agarwal, Adv.
…for respondent

The Court :- We have heard Mr. Soumen Bhattacharjee, learned Counsel for the appellant and Mr. Subhas Agarwal, learned Advocate for the respondent.

Mr. Subhas Agarwal, learned Advocate accepts notice for the respondent.

There is a delay of 1029 days in filing the appeal and on perusal of the affidavit in support of the condone delay application we find that no cause much less substantial cause has been shown for not being able to prefer the appeal. Learned standing Counsel for the appellant want to place reliance the decision of this Court in the case of *Principal Commissioner of Income Tax-15, Kolkata Vs. Dinesh Kumar Bansal (HUF)* dated 25.03.2022 in ITAT No. 31 OF 2020. In our considered view there are certain distinguishing factor in the case on hand and more particularly the tax effect involved in the present appeal is less than Rs.1.5 lakhs. Thus we are of the view that discretion need not be exercised in the instant case. Accordingly, the application for condonation of delay is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(SUPRATIM BHATTACHARYA, J.)

Pkd/GH