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ITAT/102/2022
IA No.GA/1/2022
IA No.GA/2/2022

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA

-Versus-

SHRI SUNIL KUMAR LADHA

Appearance:
*Mr. Tilak Mitra, Adv.*
*...for the appellant.*

*Ms. Swapna Das, Adv.*
*Mr. Siddhartha Das, Adv.*
*...for the respondent.*

BEFORE:
The Hon'ble JUSTICE T.S. SIVAGNANAM
-And-
The Hon'ble JUSTICE SUPRATIM BHATTACHARYA

Date : 5th September, 2022.

The Court : We have heard Mr. Tilak Mitra, learned standing counsel for the appellant and Ms. Swapna Das and Mr. Siddhartha Das, learned Advocates for the respondent.

There is a delay of 1184 days in filing the appeal. On perusal of the affidavit in support of the application for condonation of delay, we find no cause much less sufficient cause has been shown for condonation of the inordinate delay. As rightly pointed out by the respondent/assessee, the averments are absolutely vague, bereft of particulars. The delay is more than three years and fifteen months. There is no convincing explanation for not being able to prefer the appeal within the period of limitation.

Thus, considering the peculiar facts and circumstances of the case, we are of the view that no discretion can be exercised in favour of the appellant/department. In the result, the application for condonation of delay (GA/1/2022) is dismissed. Consequently, the appeal stands rejected keeping the substantial questions of law left open.

The connected application for stay (GA/2/2022) also stands closed.

(T.S. SIVAGNANAM, J.)

(SUPRATIM BHATTACHARYA, J.)

S.Das/As.