

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

ITAT/123/2022
IA NO. GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
Versus
KAUSHAL AGARWAL

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

Appearance:
Mr. P. Dudhuria, Adv.

Mr. K.C. Garg, Adv.
Mr. Subhas Agarwal, Adv.

The Court :- There is a delay of 959 days in filing the appeal. We have perused the affidavit filed in support of the petition and find sufficient cause has not been shown for condonation of the inordinate delay. Hence, we are unable to exercise our discretion in favour of the appellant/revenue.

Accordingly, the petition for condonation of delay is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)