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

ITAT/137/2022
IA No. GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS
SRI VISHAL GARACH

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th December, 2022

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

Mr.Karan Veer, Adv.
Mr. Avra Mazumder, Adv.
…for the respondent.

The Court : We have heard Mr. Tilak Mitra, learned standing counsel appearing for the appellant/revenue and Mr. Karan Veer, learned advocate for the respondent/assessee.

There is a delay of 952 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition, affidavit-in-opposition as well as the reply affidavit of the revenue. We find neither in the condone delay petition nor in the reply affidavit, there is any satisfactory explanation for the inordinate delay in filing the appeal. Therefore, we are unable to persuade ourselves to exercise any discretion in favour of the appellant/revenue.

Hence, the application for condonation of delay being IA No.GA/1/2022 is dismissed. Consequently, the appeal stands rejected.

The application for stay being IA No.GA/2/2022 also stands dismissed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

s.pal/SN.