OD-22

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

ITAT/142/2022
IA No: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX - 13, KOLKATA
VS.
SHRI PRADEEP KUMAR AGARWAL

BEFORE :

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

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

The Court : We have heard Mr. Soumen Bhattacharjee, learned standing Counsel appearing for the appellant/revenue and Mr. Subash Agarwal, learned Counsel appearing for the respondent/assessee.

There is a delay of 948 days delay in filing the appeal.

These appeals have been filed against a common order passed by the Tribunal for two assessment years namely, 2014-15 and 2015-16. The tax effect in both the assessment years is below the threshold limit fixed by the Circular issued by the CBDT, more importantly, there is no proper explanation given for the inordinate delay in filing the appeal.

Thus, in the absence of sufficient cause being shown by the appellant for not preferring the appeal within the period of limitation and also for the reason that the tax effect for both the assessment years is below the threshold limit, we decline to exercise discretion in the matter. Accordingly the application is dismissed.

Consequently, the appeal along with the connected stay application stands rejected.

(T.S. SIVAGNANAM, J.)

(SUPRATIM BHATTACHARYA, J.)

S.Pal/SN