O–33

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

ITAT/144/2022
IA No. GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX-13, KOLKATA
VS.
SRI PAWAN KUMAR AGARWAL

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 6th December, 2022

Appearance :
Mr. Prithu Dudhoria, Adv.
....for appellant

Mr. Subash Agarwal, Adv.
...for respondent

The Court : We have heard Mr. Prithu Dudhoria, learned standing counsel appearing for the appellant/revenue and Mr. Subash Agarwal, learned counsel for the respondent/assessee.

There is a delay of 958 days in preferring the instant appeal. We have perused the affidavit filed in support of the condone delay petition and we find there is absolutely no reasons given for the inordinate delay in filing the appeal.

It appears that the appellant department seeks to take advantage of the decision of this Court in the case of Swati Bajaj which was delivered on 14th

June, 2022, whereas the present appeal had been filed only on 20th July, 2022, much after the decision. In any event, we are not convinced that there is any explanation offered for the inordinate delay. Therefore, the petition is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

pkd/SN.