

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

ITAT/219/2022
IA NO. GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX - 5 KOLKATA
Versus
SHRI SANJEEV JHUNJHUNWALA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Dated : NOVEMBER 15, 2022.

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

The Court :- This appeal filed by the revenue challenging the order passed by the learned Tribunal. This appeal is out time and there is a delay of 1193 days in filing the appeal.

We have perused the affidavit in support of the petition and we find that there is no acceptable reason given for the inordinate delay in filing the appeal. Therefore, we are unable to persuade ourselves to exercise any discretion in favour of the revenue.

Accordingly, the application is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)