

OD-6

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

ITAT/224/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 5 KOLKATA
VS
KUNTAL PRASAD CHATTERJEE

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 20th December, 2022

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

Mr. Avra Mazumder, Adv.,
Mr. Soumitra Chowdhury, Adv.,
Mr. Binayak Gupta, Adv.,
Mr. Sumon Bhowmik, Adv.
...for respondent.

The Court : Heard learned counsel for the respective parties.

There is a delay of 1035 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition and we find that there is absolutely no reason given for the inordinate delay. Hence, we are not convinced to exercise our discretion in favour of the appellant/revenue.

For such reason, the application is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)