

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

ITAT/248/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 13 KOLKATA
VS
JAYA MADHOGARIA

BEFORE :

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

Appearance :
Mr. Soumen Bhattacharjee, Adv.
...for appellant

The Court : We have heard Mr. Soumen Bhattacharjee learned advocate for the appellant.

There is a delay of 1168 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition and we find that no explanation much less sufficient cause has been shown for not preferring the appeal within the period of limitation. Therefore, we are not inclined to exercise our discretion in the matter.

Accordingly, the petition for condonation of delay is dismissed. Consequently, the appeal stands rejected.

Affidavit of service filed in court be kept on record.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)