

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

ITAT/2/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX-5, MUMBAI
VS.
M/s. VODAFONE IDEA LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 1ST FEBRUARY, 2023

Appearance :
Mr. Samarjit Roychowdhury, Adv.
Mr. Prithu Dudheria, Adv.
...for appellant.
Mr. Sachit Jolly, Adv.
Ms. Sapna Das, Adv.
Mr. S. Das, Adv.
...for respondent

The Court : - Heard learned Counsel for either side.

There is a delay of 2472 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition and we find that the delay has not been explained and sufficient cause has not been shown by the appellant department for not having filed the appeal within the period of limitation.

The delay being inordinate and unexplained we are unable to exercise any discretion in favour of the appellant. Accordingly, the application is dismissed. Consequently the appeal stands rejected.

Consequently, the stay application also stands closed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)