

OD-3

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

ITAT/6/2023
GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
AMIT KUMAR GARG

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 17TH FEBRUARY, 2023

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant
Mr. Avra Mazumder, Adv.
Mr. Samrat Das, Adv.
...for respondent

The Court : - Heard learned Counsel for the either side.

The respondent has been served and an affidavit-of-service has been filed.

There is a delay of 1136 days in filing the appeal.

We have carefully perused the affidavit and we find that the same is devoid of any reason. In the absence of any satisfactory explanation for the inordinate delay we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Therefore, the application for condonation of delay is dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)