IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

ITAT/7/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA
VS.
MANISH YADUKA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 2nd February, 2023

Appearance :
Mr. Prithu Dudheria, Adv.
...for appellant
Mr. Subhas Agarwal, Adv.
Mr. Brijesh Kumar Singh, Adv.
...for respondent

The Court : - This appeal by the revenue have been filed beyond the period of limitation.

There is a delay of 1174 days in filing the appeal.

We have heard Mr. Prithu Dudheria, learned standing Counsel for the appellant and Mr. Avra Mazumder, learned Counsel along with Mr. S. Bagaria, Mr. Rites Goel, learned Advocates on behalf of the respondent.

On perusal of the affidavit filed in support of the condone delay petition we find that sufficient cause has not been shown for not preferring the appeals within the period of limitation. Further we note that decision to file this appeal was taken much after the decision of this Court in *PCIT-5 SWATI BAJAJ 2022 SCC ONLINE CAL 1572*. Thus we are not persuaded to exercise any discretion in favour of the appellant/revenue.

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

Affidavit-of-service be kept on record.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.