

OD-4

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

ITAT/8/2023  
GA/1/2023, GA/2/2023  
PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA  
VS.  
DR. ARUP KUMAR AGARWALA

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

*Appearance :*  
*Mr. Soumen Bhattacharjee, Adv.*  
*...for appellant*  
*Mr. S. M. Surana, 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 1141 days in filing the appeal.

On perusal of the affidavit filed in support of the petition we find sufficient cause has not been shown for not preferring the appeal within the period of limitation. Further we note that the department has taken the decision to pursue the appeal 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 stands dismissed and the appeal is rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)