

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

ITAT/15/2023
GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
ANAND KEDIA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20TH FEBRUARY, 2023

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

The Court : - We have heard Mr. Soumen Bhattacharjee, learned standing Counsel for the appellant.

There is a delay of 1158 days in filing the appeal. We have perused the affidavit in support of the petition and we find sufficient cause has not been show for condonation of the inordinate delay. That apart we find that the appellant/revenue tried to take advantage of the decision of this Court in the case of PCIT-5 -vs- SWATI BAJAJ 2022 SCC ONLINE CAL 1572 and such decision to pursue the appeal has been taken much after the decision was rendered by this Court. Hence, no discretion can be exercised in favour of the appellant/revenue.

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)