

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

ITAT/17/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX-13, KOLKATA
VS.
SMT. MANISHA MADHOGARIA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 21st February, 2023

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

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

There is a delay of 1162 days in filing the appeal.

We have heard Mr. Soumen Bhattacharjee, learned counsel for the appellant.

On perusal of the affidavits 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 vs. 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.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)