

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

ITAT/21/2023
GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
SRI DIPAK KR DE SARKAR

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 24TH FEBRUARY, 2023

Appearance :
Mr. Prithu Dudhoria, Adv.
...for appellant
Mr. A.K. Basu, Adv.
Mr. Amit Kr. Saha, Adv.
...for respondent

The Court : - We have heard Mr. Prithu Dudhoria, learned standing Counsel for the appellant and Mr. A K Basu, learned Advocate appearing on behalf of the respondent.

There is a delay of 1152 days in filing the appeal. We have perused the affidavit in support of the petition and we find sufficient cause has not been shown 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.)