

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

ITAT/29/2023
IA NO. GA/1/2023/GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 5 KOLKATA
VS.
SRI GOPAL KRISHNA BANKA

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

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

The Court : - Heard learned Counsel appearing on behalf of the appellant.

This appeal is by the revenue filed under Section 260A of the Income Tax Act, 1961 (the Act) against the order dated 26.06.2019 passed by the Income Tax Appellate Tribunal Kolkata Bench 'SMC' Kolkata in ITA No.1769/Kol/2018 for the assessment year 2012-13.

There is a delay of 1167 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay application and we find sufficient cause has not been shown for condoning the inordinate delay of 1167 days.

For such reason, the application is dismissed and consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)