

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

ITAT/110/2022

WITH

ITAT/35/2023

GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 1 KOLKATA

VS.

JIS FOUNDATION

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 20TH FEBRUARY, 2023

Appearance :

Mr. Smarajit Roychowdhury, Adv.

Mr. Tilak Mitra, Adv.

Mr. Soumen Bhattacharjee, Adv.

Mr. Prithu Dudhuria, Adv.

Ms. Sapna Das, Adv.

Mr. S. Das, Adv.

The Court : - Heard learned Counsel for the either side.

There is a delay of 286 days in filing the appeal. It appears that in ITAT/110/2022 the delay was already condoned and the appeal has been set down for being heard for admission.

We have perused the affidavit in support of the petition and we find that sufficient cause has been shown for not preferring the appeal within the period of limitation. Hence, the delay in filing the appeal is condoned.

List ITAT/110/2022 along with ITAT/35/2023 on 27th February 2023.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)