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

ITAT/37/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 2, KOLKATA
VS.
M/s. USHA MARTIN VENTURES LTD.

BEFORE :
THE HON'BLE T.S. SIVAGNANAM ACTING CHIEF JUSTICE
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 3rd April, 2023

Appearance :
Mr. Prithu Dhudheria, Adv.
...for appellant.
Mr. Amit Agarwal, Adv.
...for respondent.

The Court : - Heard learned Counsel on either side.

There is a delay of 1222 days in filling the appeal. The order passed by the Tribunal, impugned in this appeal is dated 10.05.2019, certified copy of which was received by the department on 12.06.2019. The appeal ought to have been filed not later than 8.10.2019, but was filed only on 13.02.2023. We have perused the affidavit filed in support of the condone delay application and we find that the only reason given is by stating that on account of the Covid 19 pandemic steps could not be taken to file the appeal within the period of limitation. The period of limitation for filing the appeal expired much before the lock-down was declared and, therefore, the department cannot take the advantage of the orders passed by the Hon'ble Supreme Court and contend that the delay in filing the appeal should be condoned.

Thus, we are not persuaded to exercise any discretion in favour of the appellant.

Accordingly, the application is dismissed. Consequently, the appeal stands rejected and the substantial questions of law, as suggested, are left open.

Consequently, GA/1/2023 and GA/2/2023 stand closed.

(T.S. SIVAGNANAM)
ACTING CHIEF JUSTICE)

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH