

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

ITAT/50/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 2, KOLKATA
VS.
M/s. JAY SHREE TEA AND INDUSTRIES LTD.

BEFORE :
THE HON'BLE T.S. SIVAGNANAM ACTING CHIEF JUSTICE
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 31st March, 2023

Appearance :
Mr. Prithu Dudhoria, Adv.
...for appellant
Ms. Anupa Banerjee, Adv.
...for respondent

The Court : - We have heard Mr. Prithu Dudhoria, learned Standing Counsel for the appellant and Ms. Anupa Banerjee, learned Advocate appearing for the respondent.

There is a delay of 1046 days in filing the appeal. The learned Tribunal had passed the order on 6.12.2019 and a copy of the order was received by the department on 16.12.2019. However, the appeal was filed on 24.2.2023. On perusal of the affidavit filed in support of the condone delay petition we find that except stating some administrative reasons and that the file was circulated to different offices on different dates there is no acceptable explanation for the inordinate delay of 1046 days.

Therefore, we are not persuaded to exercise any discretion in favour of the appellant/revenue. For such reason the application is dismissed and consequently the appeal stands rejected and the questions of law as suggested are left open.

Affidavit-of-service is kept on record.

(T.S. SIVAGNANAM)
ACTING CHIEF JUSTICE)

(HIRANMAY BHATTACHARYYA, J.)