

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

ITAT/53/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
M/S. ARAVALI POLYMERS LLP

BEFORE :
THE HON'BLE T.S. SIVAGNANAM ACTING CHIEF JUSTICE
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 5th April, 2023

Appearance :
Mr. Amit Sharma, Adv.
.....for appellant

The Court : - We have heard Mr. Amit Sharma, learned advocate for the appellant. It appears that the notice, which has been sent to the respondent, has been refused to be received.

There is a delay of 1497 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition and we find that sufficient reason has not been shown for not preferring the appeal within the period of limitation.

Hence, the application is dismissed, consequently, the appeal stands rejected.

Substantial questions of law, as suggested, are left open.

(T.S. SIVAGNANAM)
ACTING CHIEF JUSTICE)

(HIRANMAY BHATTACHARYYA, J.)