

OD-3

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

ITAT/56/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
SMT. ANKITA KOTHARI

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

Appearance :
Mr. Prithu Dudhoria, Adv.
.....for appellant

The Court : - We have heard Mr. Prithu Dudhoria, 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 1320 days in filing the appeal.

On perusal of the affidavit filed in support of the condone delay petition we find that sufficient cause has not been shown for not preferring the appeals within the period of limitation. Further we note that decision to file this appeal was taken much after the decision of this Court in PCIT-5 vs. SWATI BAJAJ 2022 SCC ONLINE CAL 1572. Thus we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Consequently, the application is dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM)
ACTING CHIEF JUSTICE)

(HIRANMAY BHATTACHARYYA, J.)