OD–3

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

ITAT/61/2023
IA NO. GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX – 2, KOLKATA
VS.
M/s. ACCESS GLOBAL LIMITED

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 21st March, 2023

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant

The Court : - Heard learned Counsel Mr. Tilak Mitra appearing on behalf of the appellant.

There is a delay of 1256 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition and the substantial averments set out to state that the appeal could not be filed on account of Covid Pandemic. We find from the relevant dates that the Tribunal passed the order on 24.4.2019 and the copy of the order received by the appellant department on 27.5.2019. The appeal was filed before this Court only on 1.3.2023. The dates clearly show that the period of limitation expired much prior to the lockdown, which was imposed from March 2022.

That apart, the other reasons with regard to the collapse of the terrace of the building of the Ministry of Law & Justice can hardly be taken to sufficient cause for not being able to file the appeal within the period of limitation. Thus the delay for inordinate and unexplained we are not convinced to exercise any discretion in favouro f the appellant department.

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH