OD – 9

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION[INCOME TAX]
ORIGINAL SIDE

ITAT/74/2023
IA NO. GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL-2,KOLKATA
Vs.
M/S. SENCO GOLD LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 17th May, 2023

<u>*Appearance*</u> :
Mr. Tilak Mitra, Adv.
..for appellant
..Mr. Avra Mazumder, Adv.
Mr. Suman Bhowmick, Adv.
Mr. Samrat Das, Adv.
..for respondent

The Court : - Heard learned Counsel on either side.

This application has been filed by the revenue to condone the delay of 1266 days in filing this appeal as the order impugned in this appeal was passed by the Tribunal on 3rd May, 2019 and copy of which has been received by the department on 31.5.2019 and the appeal ought to have been filed not later than 28.09.2019, but was filed on 17.03.2023 after a delay of more than three years. On perusal of the application filed in support of the condone delay application, we find that department seeks to take advantage of the above order passed by the Hon'ble Supreme Court extending the period of limitation for filing the appeal under various statutes on account of the covid pandemic. This decision of the Hon'ble Supreme Court cannot lend any support to the department as the period for filing the appeal within a period of limitation expired on 28.09.2019. Apart from that, we find there is absolutely no explanation for the delay from 9.3.2022 to 15.03.2023. Thus, the delay being inordinate and unexplained we are not persuaded to exercise any discretion in favour of the department.

Accordingly, the application is dismissed. Consequently the appeal stands rejected. Substantial questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.