OD – 3

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/78/2023
IA NO.GA/1/2023, GA/2/2023

COMMISSIONER OF INCOME TAX,
EXEMPTION, KOLKATA

-Versus-

M/S. TRIPURA CRICKET
ASSOCIATION

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE AJAY KUMAR GUPTA
Date : 26th June, 2023

Appearance :
Mr.Smarajit Roy Chowdhury, Adv.
Mr.Prithu Dudheria, Adv.,
for the appellant.

Mr. J.P. Khaitan, Sr. Adv.
Mr.Rishi Raju, Adv.
Mr.Tamoghna Saha, Adv.
..for the respondent.

The Court : This appeal has been filed under Section 260A of the Income Tax Act, 1961 (the Act) by the revenue challenging an order dated June 21, 2019 passed by the Income Tax Appellate Tribunal, B-Bench, Kolkata in ITA No.1758/Kol/2017 relating to assessment year 2014-15. There is a delay of 1224 days in filing the appeal. The respondent/assessee has filed an affidavit-in-opposition strenuously opposing the delay on the ground that it is inordinate and unexplained. A reply has been filed by the department to the said affidavit.

We have the learned Advocates for the parties at great length.

The certified copy of the order passed by the learned Tribunal was received by the department on 15th July, 2019. Last date for filing within the period of limitation was 12th November, 2019. The appeal was filed before this Court on 28th April, 2023. In the interregnum there is a delay of 1224 days. It appears that the matter was entrusted to a standing counsel who could not draft the memorandum of grounds and it is stated that the papers were lying with the said standing counsel for over two years. Thereafter, the matter got reassigned to the new counsel on 25th July, 2022. Even thereafter, the department has not promptly filed the appeal. In any event the explanations offered are purely administrative shackles which cannot be construed as sufficient cause for condonation of delay especially in cases where the delay is more than 1200 days. Thus, we are not persuaded to exercise any discretion in favour of the appellant/revenue. Consequently, the applications are dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(AJAY KUMAR GUPTA, J.)

S.Das/