

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

ITAT/85/2023
IA NO.GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX – 5, KOLKATA
-VERSUS-
SHRI GOURAV GUPTA

BEFORE :
THE HON'BLE ACTING CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 28th April, 2023

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

The Court : - This appeal by the revenue has been filed beyond the period of limitation.

There is a delay of 1218 days in filing this appeal.

We have heard Mr. Prithu Dudhoria, learned standing Counsel for the appellant.

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 *Principal Commissioner of Income Tax-5, Kolkata Vs. Swati Bajaj & Ors.*, reported in 2022 SCC Online 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, J.)
ACTING CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)