

OD - 7

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

ORIGINAL SIDE

ITAT/103/2023
IA NO.GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME
TAX, CENTRAL-2, KOLKATA

-Versus-

M/S. ELECTROSTEEL CASTINGS LTD.

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
Date : 22nd November, 2023

Appearance :
Mr.Soumen Bhattacharjee, Adv.
...for the appellant.

Mr.J.P. Khaitan, Sr. Adv.
Mr. Sanjay Bhaumik, Adv.
Mr.Soumya Kejriwal, Adv.
..for the respondent.

The Court : This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order passed by the Income Tax Appellate Tribunal, C-Bench, Kolkata (the Tribunal) in ITA/138/139/Kol/2018 for the assessment years 2012-13 and 2013-14. The revenue has raised several substantial questions of law for consideration.

This appeal has not been filed within the period of limitation and there is a delay of 1365 days in filing the appeal. The order of the Tribunal dated 28th February, 2019 and the certified copy of the same was received by the department

on 25th March, 2019 and the appeal was filed before this Court on 18th April, 2023.

We have perused the averments contained in the condone delay petition and we find that sufficient cause has not been shown for the inordinate delay of 1365 days in filing the appeal. Therefore, we are not persuaded to exercise any discretion in favour of the appellant/revenue. Therefore, the application for condonation of delay [GA/1/2023] is dismissed and consequently, the appeal stands rejected.

The substantial questions of law which have been raised by the revenue are left open and the dismissal of this appeal will not affect the merits of the appeal which is already pending before this Court in the assessee's case and the cross-appeal which have been filed by the respondent/assessee.

Affidavit-in-opposition and the reply filed today are taken on record.

The stay application [GA/2/2023] is also dismissed.

(T.S. SIVAGNANAM)
(CHIEF JUSTICE)

(SUPRATIM BHATTACHARYA, J.)

