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

ITAT/116/2023
IA NO:GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 1, KOLKATA
-VS-
M/s. BATA INDIA LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 14th June, 2023

Appearance :
Mr. Prithu Dudhuria, Adv.
...for the appellant.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for respondent.

The Court : Heard learned advocates on either side.

There is a delay of 763 days in filing the appeal. We have perused the affidavit filed in support of the application for condonation of delay and we find sufficient cause has not been shown for condonation of the inordinate delay. That apart, in ITAT/167/2021 arising out of an order for the same assessment year, the appeal was dismissed by judgement dated 25.03.2022. Thus we find no grounds to interfere with the order.

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

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)