

OD-27

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

ITAT/118/2023
IA No:GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA
VS.
DEO CHAND SAMSUKHA, HUF

BEFORE :

THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 5th June, 2023

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

Ms. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
... for respondent

The Court : We have heard learned Advocates for the parties.

There is a delay of 1258 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition as well as the affidavit-in-opposition. Though prayer has been made for filing an affidavit-in-reply, such request stands rejected.

On perusal of the affidavit filed in support of the condone delay application, we find absolutely no explanation for the delay of more than one and half years. The explanation sought to be offered for the remaining period is

also very sketchy and for that department says that the file had to move from one table to another.

Since we are not satisfied with the so-called explanation, we reject the prayer for condonation of delay in filing the appeal. Accordingly, the application for condonation of delay is dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)