

OD - 4

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

ORIGINAL SIDE

ITAT/122/2023
IA NO.GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF
INCOME TAX-13, KOLKATA

-Versus-

RAVI KUMAR DAGA (HUF)

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

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

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

There is a delay of 1265 days in filing the appeal.

We have heard Mr. Soumen Bhattacharjee, learned standing counsel for the appellant.

On perusal of the affidavits filed in support of the condone delay petition, we find that sufficient cause has not been shown for not preferring the appeal within the period of limitation. Further, we note that decision pursue this appeal was taken much after the decision of this Court in PCIT-5 SWATI BAJAJ 2022

SCC ONLINE CAL 1572. 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.)