

OD - 6

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

ORIGINAL SIDE

ITAT/132/2023

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

PRINCIPAL COMMISSIONER OF
INCOME TAX, CENTRAL-2, KOLKATA

-Versus-

M/S. IMAX INFRASTRUCTURE
PRIVATE LIMITED

BEFORE :

THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE AJAY KUMAR GUPTA

Date : 26th June, 2023

Appearance :

*Mr.Swapna Das, Adv.
Mr.Siddharth Das, Adv.,
for the appellant.*

*Ms.Smita Das De, Adv.
..for the respondent.*

The Court : We have heard Ms. Smita Das De, learned standing counsel appearing for the appellant/revenue and Ms. Swapna Das and Mr. Siddharth Das, learned advocates appearing for the respondent/assessee.

There is a delay of 1322 days in filing the appeal. We have perused the affidavit in support of the petition and we find that sufficient cause has not been shown for preferring the appeal within the period of limitation. Further, the delay is

inordinate and unexplained and, therefore, no discretion can be exercised in favour of the appellant/revenue.

Accordingly, the applications are dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(AJAY KUMAR GUPTA, J.)