

OD-12

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

ITAT/141/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX - 2, KOLKATA
VS
M/S. UCO BANK

BEFORE:
THE HON'BLE THE CHIEF JUSTICE T. S. SIVAGNANAM
AND
The HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 12TH JULY, 2023.

Appearance :
Mr. Soumen Bhattacharjee, Adv.
for appellants.
Mr. J.P. Khaitan, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
...for respondent.

The Court : Heard Mr. Soumen Bhattacharjee, learned standing Counsel for the appellant and Mr. J.P. Khaitan, learned Senior Counsel duly assisted by Ms. Swapna Das and Mr. Siddhartha Das, learned Advocates appearing for respondent.

It appears there is a delay of 1151 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition and we find that excepting for some administrative reasons there is absolutely no reason for the inordinate delay in filing the above appeal.

Thus, we are not persuaded to exercise any discretion in favour of the appellant Tribunal.

For such reason, the application for condonation of delay is dismissed.

Consequently, the appeal stands rejected.

(T. S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)