

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

RVWO/32/2023
IA NO: GA/1/2023, GA/2/2023
M/S SANJIV SHROFF HUF
VS
PRINCIPAL COMMISSIONER OF
INCOME TAX 5 KOLKATA

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 7th August, 2023

Appearance :
Ms. Akshara Shukla, Adv.
...for appellant
Mr. Tilak Mitra, Adv.
....for respondent

The Court : - Heard learned Counsel on either sides.

There is a delay of 147 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition. We find sufficient cause has been shown for not preferring the appeal within the period of limitation. Hence, the application for condonation of delay is allowed. The delay in filing the appeal is condoned.

This review application has been filed by the assessee to review the judgment and order and direction passed by this Court in ITAT/199/2022 dated 20th December, 2022. After elaborately hearing the learned Advocates for the parties we find that the appeal filed by the revenue is allowed following the decision in the case in PCIT-5 vs. SWATI BAJAJ 2022 SCC ONLINE CAL 1572. The said decision had attained finality and the grounds on which the review is sought for was in fact reached in batch of cases

by several orders as well. Thus we find no grounds have been made out to interfere with the judgement and order passed by this Court.

The review application stands dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)