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

ITAT/150/2023
IA NO: GA/1/2023, GA/2/2023
THE PRINCIPAL COMMISSIONER OF INCOME TAX-13, KOLKATA
VS.
SANDEEP MADHOGHARIA HUF

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 24th July, 2023

Appearance :
Mr. Soumen Bhattacharjee, Adv.
...for appellant
Mr. Rites Goyel, Adv.
...for respondent

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

There is a delay of 1398 days in filing the appeal.

We have heard Mr. Soumen Bhattacharjee, learned standing Counsel for the appellant and Mr. Rites Goyel, learned Advocate on behalf of the respondent.

On perusal of the affidavit filed in support of the condone delay petition, we find that sufficient cause has not been shown for not preferring the appeals within the period of limitation. Further, we note that decision to file this appeal was taken much after the decision of this Court in *PCIT-5 vs. SWATI BAJAJ 2022 SCC ONLINE CAL 1572*. Thus, we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Consequently, the application for condonation of delay GA/1/2023 is dismissed and the appeal stands rejected.

The application for stay GA/2/2023 is thus also dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

Pkd/SN/S.Das.