IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT/159/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX , ASANSOL
VS
M/S DIAMOND BOTTLING PLANT COMPANY

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 23rd August, 2023

*Appearance* :
*Mr. Tilak Mitra, Adv.*
*…for appellant*
*Mr. S.M. Surana, Adv.*
*….for respondent*

The Court : - This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 against the order passed by the Income Tax Appellate Tribunal "B" Bench, Kolkata in ITA/894/Kol/2019 dated 31.12.2019 for the assessment year 2012-13. There is a delay of 1151 days in filing the appeal. We have heard Mr. Tilak Mitra, learned standing Counsel for the appellant and Mr. S.M. Surana, learned Senior Advocate appearing for the respondent/assessee. On perusal of the averment set out in the condone delay petition we find that sufficient cause has not been shown for not filling the appeal within the period of limitation. The delay being unexplained and inordinate, we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Hence, the application is dismissed. Consequently, the appeal stands rejected.

The questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)