OD–2

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

ITAT/55/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) -2, KOLKATA
VS.
M/S. UAL INDUSTRIES LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 30th March, 2023

Appearance :
Mr. Prithu Dudhoria, Adv.
...for appellant.

Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for respondent.

The Court : - This appeal filed by the revenue challenging the common order passed by the Tribunal for the assessment years 2009-10 and 2010-11. It is not in dispute that the tax effect for the assessment year 2010-11 is Rs.87,77,550/- and if that be so, the revenue cannot pursue this appeal.

Hence, the application for condonation of delay and the appeal stands dismissed on the ground of low tax effect for the assessment year 2010-11.

As mentioned above, the appeal is time barred. There is a delay of 1140 days. The order impugned in this appeal was passed by the Tribunal on November 16, 2018 and received by the department on December 26, 2018 and the appeal ought to have been filed not later than April 24, 2019 but the same was filed on June 6, 2022 and in that process there is delay of 1140 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has not been shown for the inordinate delay in filing the appeal. All the averments only state about the various officers were dealt with the matter and regarding the approvals sought for at different levels. This can hardly be a reason to condone the delay in filing the appeal.

Hence, the application is dismissed. Consequently, the appeal stands rejected. The substantial questions of law suggested are left open.

Affidavit in reply filed in Court today be kept with the record.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

pkd/spal