

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

ITAT/56/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL-2 KOLKATA
VS.
CHANDRA PRAKASH JHUNJHUNWALA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 6TH FEBRUARY, 2023

Appearance :
Mr. Vipul Kundulia, Adv.
Mr. Prithu Dhudheria, Adv.
...for appellant
Mr. Arnab Chakraborty, Adv.
Mr. Aniket Chaudhury, Adv.
...for respondent

The Court : - We have heard learned counsel on either side.

There is a delay of 897 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition as well as the affidavit in opposition filed by the respondent/assessee, the delay is inordinate and has not been explained. That apart, the revenue pursued this appeal after the decision in the case of PCIT-5 SWATI BAJAJ 2022 SCC ONLINE CAL 1572.

In the absence of any explanation for the inordinate delay we are not persuaded to exercise any discretion in favour of the appellant.

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)