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

ITAT/73/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 5 KOLKATA
VS.
ANKIT NAHATA

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

<u>Appearance</u> :
Mr. Tilak Mitra, Adv.
...for appellant
Mr. Arnab Chakraborty, Adv.
...for respondent

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

There is a delay of 910 days in filing the appeal. The order impugned is dated 2nd August, 2019 received by the department on 20th August, 2019. The appeal was presented before this Court only on 15th June, 2022. The appellant department cannot take advantage of the order passed by the Hon'ble Supreme Court extending the period of limitation due to the Covid because the period of limitation expired well before the imposition of lockdown and extension of time granted by the Hon'ble Supreme Court. Furthermore, the affidavit in support of the condone delay application proceeds largely on the ground that due to the lockdown the department could not pursue the matter. However, the period of limitation expired much before the lockdown and the appellant department had not been diligent in taking effective steps to present the appeal within the period of limitation. It is not in dispute that the appellant is an individual it is the Income Tax Department, it has got all the wherewithal to effectively prosecute such matter. Thus in absence of acceptable explanation for the inordinate delay we are not persuaded to exercise any discretion in favour of the appellant.

Accordingly, the application is dismissed and consequently the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.