

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

ITAT/80/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 5 KOLKATA
VS.
SHRI DILIP KUMAR AGARWAL

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

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant
Mr. Subhas Agarwal, Adv.
...for respondent

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

There is a delay of 1015 days in filing the appeal. Affidavit-in-opposition has been filed by the respondent/assessee; reply has also been filed by the department. On perusal of the averments set out in the affidavit filed in support of the condone delay application as well as the reply we find that the delay which is inordinate and has not been explained.

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

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

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)