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

ITAT/181/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS
M/S. PREMCHAND HANUMAN MAL BUCHA HUF

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

<u>Appearance</u> :
Mr. Prithu Dudheria, Adv.
...for appellant

The Court : - This appeal by the revenue has been filed beyond the period of limitation.

There is a delay of 1350 days in filing the appeal.

We have heard Mr. Prithu Dudheria, learned standing Counsel for the appellant.

On perusal of the affidavit filed in support of the condone delay petition we find that sufficient cause has not been shown for not preferring the appeals within the period of limitation. Further we note that decision to file this appeal was taken much after the decision of this Court in *PCIT-5 vs. SWATI BAJAJ 2022 SCC ONLINE CAL 1572*. Thus we are not persuaded to exercise any discretion in favour of the appellant/revenue.

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

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)