

OD-2

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

ITAT/183/2023
IA NO: GA/1/2023, GA/2/2023.

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 2, KOLKATA
VS
SMT USHA GARODIA AND ANR

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 26TH September, 2023

Appearance :
Ms. Smita Das De, Adv.
...for appellant.
Mr. Akhilesh Kr. Gupta, Adv.
Mrs. Akshara Shukla, Adv.
...for respondents.

The Court : - This appeal has been filed by the revenue belatedly. There is a delay of 1227 days in filing the appeal.

Heard learned advocates on either side.

Upon perusal of the affidavit filed in support of the condonation delay petition we find that the so-called reasons are all administrative reasons and the substantial part of the delay has not been explained. Thus, in the absence of any convincing explanation for the inordinate delay we are not persuaded to exercise any discretion in the matter. Accordingly, the application is dismissed. Consequently, the appeal stands rejected. The questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)