OD–12

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

ITAT/114/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
RAJESH KUMAR SARDA HUF

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 2nd January, 2023

Appearance :
Mr. Tilak Mitra, Adv.
…for appellant.
Mr. Avra Mazumder, Adv.
…for respondent.

The Court : - Heard respective counsel for the either side.

Perused the averments set out in the affidavit filed in support of the petition for condonation of delay, the affidavit in opposition filed by the respondent as well as the reply filed by the revenue.

There is a delay of 958 days in filing the appeal.

On perusal of the affidavit filed in support of the condone delay application we find that there is no acceptable reason given for the inordinate delay in filing the appeal. The averments set out in the reply by the revenue does not in any manner improve the case of the revenue. Thus, we are satisfied that no sufficient explanation has been shown by the appellant/revenue for not preferring the appeal within the period of limitation.

Hence, the application for condonation of delay is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.