OD–7

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

ITAT/115/2022
GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 1, KOLKATA
VS.
M/s. GUJARAT NRE COKE LTD.

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 17TH FEBRUARY, 2023

Appearance :
Mr. Smarajit Roychowdhury, Adv.
Mr. Prithu Dudhoria, Adv.
...for appellant
Mr. Sidhartha Sharma, Adv.
Mr. Rohit Bhattacharjee, Adv.
...for respondent

The Court : - Heard learned Counsel for the either side.

There is a delay of 840 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition, affidavit-in-opposition and the affidavit-in-reply filed by the revenue to the affidavit-in-opposition.

We find that identical reasons were set out by the revenue in the assessee's own case in ITAT/263/2022 and ITAT/257/2022 where also there is a delay of 944 days and 973 days in filing the appeal. Those applications were dismissed by orders dated 16.1.2023 and 6.2.2023 respectively. Since the averments set out in the affidavits filed in support of the condone delay petition is also identical to that of the application filed with the ITAT/263/2022, ITAT/257/2022 we are not inclined to take any different view in the absence of any distinguishing feature.

For the above reasons the application stands dismissed the appeal also stands rejected. The affidavit-in-opposition, affidavit-in-reply filed be kept on record.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.