

OD-5

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

ITAT/191/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX 2, KOLKATA
VS
M/S DURJA VINIMAY PVT LTD

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

Appearance :
Mr. Om Narayan Rai, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for appellant.

The Court : - Heard learned advocates on either side.

The respondent has been served and affidavit of service has been filed but none appears for the respondent.

There is a delay of 1228 days in filing the appeal.

We have perusal the affidavit filed in support of the condonation delay petition and we find no convincing reason to exercise any discretion in favour of the appellant/revenue. Consequently, the application is dismissed and the appeal stands rejected. The substantial questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)