

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

ITAT/192/2023
IA NO: GA/1/2023, GA/2/2023

COMMISSIONER OF INCOME TAX EXEMPTIONS KOLKATA
VS
M/S ASSAM CRICKET ASSOCIATION

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

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant.
Ms. Malabika Roy Dey, Adv.
...for respondent.

The Court : - Heard learned advocates on either side.

There is a delay of 1345 days in filing the appeal.

On perusal of the affidavit filed in support of the condonation delay petition we find that there is no convincing explanation nor proper explanation for the inordinate delay. Therefore, we are not persuaded to exercise any discretion in favour of the appellant/revenue. Accordingly, the application is dismissed. Consequently, the appeal stands rejected. The substantial questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)