

OD-6

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

ITAT 198 OF 2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA
-Versus-
M/S. Y.R. TRADERS PVT. LTD., KOLKATA

BEFORE:

The Hon'ble T.S. SIVAGNANAM, CHIEF JUSTICE

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 17th November, 2023

Appearance :

Ms. Smita Das De, Adv.
..for the appellant

Mr. J.P. Khaitan, Sr. Adv.
Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
...for the respondent

The Court : We have heard Ms. Smita Das De, learned standing Counsel appearing for the appellant and Mr. J.P. Khaitan, learned Senior Counsel appearing for the respondent.

This is an appeal filed by the revenue under section 260A of the Income Tax Act, 1961 (the Act) challenging an order passed by the Income Tax Appellate Tribunal, Kolkata "A" Bench, Kolkata (Tribunal), dated 22nd January, 2020 in ITA No.1006/Kol/2018, for the assessment year 2013-14.

There is a delay of 1173 days in filing the appeal. We have perused the application for condonation of delay and also the purported reasons for not filing the appeal within the period of limitation. As could be seen from the dates and events, even if the benefit of the order passed by the Hon'ble Supreme Court is extended to the appellant department and the period during which the Court was closed for the long vacation is also excluded, still there is no explanation for the delay of nearly four and half years. Therefore, we are not inclined to exercise any discretion in favour of the appellant department. Accordingly, the application IA No: GA/1/2023 is dismissed.

Consequently, the appeal stands rejected and the substantial questions of law raised by the Department are left open.

The stay application IA No: GA/2/2023 is also dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)