

OD-10

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

ITAT/200/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX 1, KOLKATA
VS
M/S NITSON AND AMITSU PVT. LTD.

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

Appearance :
Ms. Smita Das De, Adv.
...for appellant.
Mr. Soumitra Chowdhury, Adv.
Mr. Avra Mazumder, Adv.
Mr. Samrat Das, Adv.
...for respondent.

The Court : - Heard learned advocates on either side.

There is a delay of 774 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition and we find sufficient cause has not been shown for condoning the delay in filing the appeal. Accordingly, the application is dismissed and, 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.)