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

ITAT 203 OF 2023
IA NO: GA/1/2023, GA/2/2023
COMMISSIONER OF INCOME TAX EXEMPTIONS, KOLKATA
-Versus-
SHIVLAL ZADIADDEVI JAN-KALYAN NIDHI

BEFORE:

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

-And-

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 11th October, 2023

Appearance :

Mr. Tilak Mitra, Adv.

..for the appellant

Mr. S.M. Surana, Sr. Adv.

Mr. Bhaskar Sengupta, Adv.

... for the respondent

The Court : We have heard Mr. Tilak Mitra, learned standing Counsel appearing for the appellant and Mr. S.M. Surana, learned senior Advocate for the respondent/assessee.

There is a delay of 1378 days in filing the appeal. On perusal of the application for condonation of delay, we find that no acceptable reasons have been given for condonation of the inordinate delay of 1378 days. Therefore, the application IA No: GA/1/2023 is dismissed.

Consequently, the appeal stands rejected.

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

The substantial questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)