

OD-14

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

ITAT/209/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX 2, KOLKATA
VS
M/S KESORAM INDUSTRIES LTD

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.
Mr. Prithu Dudhuria, Adv.
...for appellant.
Ms. Nilanjana Banerjee Pal, Adv.
...for respondent.

The Court : - Heard learned advocates on either side.

There is a delay of 1805 days in filing the appeal.

We have perused 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.)