

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

ITAT/214/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 2 KOLKATA
VS
M/S SHANTINATH FINANCIAL SERVICES LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 29TH September, 2023

Appearance :
Mr. Soumen Bhattacharjee, Adv.
...for appellant.
Mr. Abhratosh Majumder, Adv.
Ms. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
...for respondent.

The Court : - We have heard Mr. Soumen Bhattacharjee, learned Advocate appearing for the appellant and Mr. Abhratosh Majumder, learned Senior Counsel duly assisted by Ms. Swapna Das and Mr. Siddhartha Das, Advocates.

There is a delay of 1316 days in filing the appeal.

We have perused the application for condonation of delay and find that sufficient cause has not been shown for the inordinate delay in filing the appeal. Thus, we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Accordingly, the application is dismissed and the appeal filed stands rejected.

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

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)