

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

ITAT/200/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 5 KOLKATA
VS.
SHYAM SUNDAR AGARWAL

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 6TH FEBRUARY, 2023

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant
Mr. Jaweid Ahmed Khan, Adv.
Mr. Bhaskar Sengupta, Adv.
Mr. Talhaahmed Khan, Adv.
...for respondent

The Court : - This appeal filed by the revenue is time barred.

There is a delay of 1155 days in filing the appeal. The respondent/assessee has filed their affidavit-in-opposition; to which affidavit-in-reply has also been filed by the appellant/department. On perusal of the affidavit in support of the condone delay petition we find that inordinate delay in filing the appeal has not been explained. Furthermore, it appears that the department decided to pursue the appeal after knowing about the decision of this Court in the case of PCIT-5 SWATI BAJAJ 2022 SCC ONLINE CAL 1572.

In the absence of any explanation for inordinate delay we are not inclined to exercise any discretion in favour of the appellant.

Consequently, the application is dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)