

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

ITAT/201/2022
IA No: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA
VS.
SAMIR BAID

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 2nd January, 2023

Appearance :
Mr. Tilak Mitra, Adv.
....for appellant
Mr. Prabhat Kr.Srivastava, Adv.
...for the respondent

The Court : We have heard Mr. Tilak Mitra, learned standing counsel appearing for the appellant and Mr. Prabhat Kumar Srivastava, learned counsel appearing for the respondent.

Perused the averments set out in the affidavit filed in support of the condone delay application, the affidavit-in-opposition filed by the respondent as well as the reply filed by the revenue.

There is a delay of 1100 days in filing the appeal.

On perusal of the affidavit filed in support of the condone delay application, we find that there is no acceptable reason given for the inordinate delay in filing the appeal. The averments set out in the reply affidavit by the

revenue do not, in any manner, improve the case of the revenue. Thus, we are satisfied that no sufficient explanation is shown by the appellant/revenue for not preferring the appeal within the period of limitation.

Hence, the application for condonation of delay is dismissed. Consequently, the appeal stands rejected.

Reply filed in Court today be taken on record.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)