

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

ITAT/229/2022
IA NO. GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
SMT. SARITA DEVI AGARWAL

BEFORE :
THE HON'BLE T.S. SIVAGNANAM ACTING CHIEF JUSTICE
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 17TH APRIL, 2023.

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant
Mr. B.N. Pal, Adv.
Mr. Aditya Joshi, Adv.
Mr. P. Chatterjee, Adv.
Mr. Tapan Kr. Mitra, Adv.
.....for respondent

The Court:- We have heard learned Counsel on either side.

There is a delay of 1176 days in filing the appeal. We have perused the affidavit filed in support of the delay condone petition and find sufficient cause has not been shown for not preferring the appeal within the period of limitation. Further, we note that the decision to file this appeal was taken after the decision of this Court in PCIT-5 vs. SWATI BAJAJ 2022 SCC ONLINE CAL 1572. Thus we are not persuaded to exercise any discretion in favour of the appellant/revenue.

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

(T.S. SIVAGNANAM)
ACTING CHIEF JUSTICE)

(HIRANMAY BHATTACHARYYA, J.)