

OD-9

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

ITAT/236/2022
IA No: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX , SILIGURI
VS.
KAMAL SINGH KUNDALIA

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA

Date : 9th January, 2023

Appearance :

Mr. Prithu Dudhuria, Adv.
....for appellant

Mr. Dhiraj Lakhotia, Adv.
Ms. Radhika Agarwal, Adv.
Mr. Aditya Mondol, Adv.
...for the respondent

The Court : We have heard Mr. Prithu Dudhuria, learned standing counsel appearing for the appellant and Mr. Dhiraj Lakhotia, learned advocate appearing for the respondent.

There is a delay of 1090 days in filing this appeal. We have perused the affidavit filed in support of the condone delay petition and we find that sufficient cause has not been shown for condoning the inordinate delay in filing the present appeal. That apart, we find the decision to file an appeal was taken much after the decision of this Court in the case of *Principal Commissioner of Income Tax-5, Kolkata Vs. Swati Bajaj & Ors.*, reported in 2022 SCC Online 1572.

For the above reason, this application being IA No:GA/1/2022 is dismissed and consequently, the appeal stands rejected. The application for stay being IA:GA/2/2022 also stands dismissed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)