

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

ITAT/254/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX-5, KOLKATA
VS.
SHRI KAMAL KUMAR BANSAL

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 28th February, 2023

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant
Mr. Avra Majumder, Adv.
Mr. Suman Bhowmick, Adv.
Mr. Samarat Das, Adv.
...for respondent.

The Court : - Heard the learned Advocates for the parties. Perused the affidavit in support of the application for condonation of delay and the affidavit in opposition and the reply thereto. It appears from the application under Section 5 of the Limitation Act that on 2nd September, 2019 the Ministry of Law and Justice vide letter dated 26.8.2019 informed the department that the appeal papers were ready for affirmation and requested the Officer to affirm the appeal papers. However, it appears that the appeal was filed only on 15th November, 2022. The delay is unexplained and inordinate.

Therefore, this Court is not inclined to exercise discretion in favour of the appellant.

The application thus stands rejected.

Consequently, the appeal stands dismissed.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)