

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

ITAT/260/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
VS.
SMT. RITU BANSAL

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 3rd January, 2023

Appearance :
Mr. Samarjit Roychowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for appellant.

The Court : - This appeal by the revenue has been filed beyond the period of limitation.

There is a delay of 1218 days in filing the appeal.

We have heard Mr. Samarjit Roychowdhury, learned standing Counsel along with Mr. Soumen Bhattacharjee, learned counsel for the appellant.

On perusal of the affidavit filed in support of the condone delay petition we find that sufficient causes have not been shown for not preferring the appeal within the period of limitation. 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, J.)

(HIRANMAY BHATTACHARYYA, J.)