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

ITAT/271/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 5, KOLKATA
VS.
SMT. APARNA MISRA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 20th January, 2023

Appearance :
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 1112 days in filing the appeals.

We have heard Mr. Soumen Bhattacharjee, learned counsel for the appellant.

Though respondent has been served none appears on behalf of the respondent.

On perusal of the affidavits filed in support of the condone delay petition we find that sufficient cause has not been shown for not preferring the appeal within the period of limitation. Further we note that decision to file this appeal was taken much after the decision of this Court in PCIT-5 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, J.)

(HIRANMAY BHATTACHARYYA, J.)