IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

ITAT/275/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX-13, KOLKATA
VS.
MANISH JAIN (HUF).

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 30th January, 2023

<u>Appearance</u> :
*Mr. Samarjit Roychowdhury, Adv.*
*Mr. Soumen Bhattacharjee, Adv.*
*…for appellant.*
*Mr. Subhas Agarwal, Adv.*
*…for respondent*

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

There is a delay of 1085 days in filing the appeal.

We have heard Mr. Samarjit Roychowdhury, learned standing Counsel along with Mr. Soumen Bhattacharjee, learned counsel for the appellant and Mr. Subhas Agarwal, learned Counsel 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 appeals within the period of limitation. Further we note that decision pursue this appeal was taken much after the decision of this Court in <u>*PCIT-5 SWATI BAJAJ 2022 SCC ONLINE CAL 1572*</u>. 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.)

Pkd/GH.