

OD-7

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

ITAT/278/2022
IA NO: GA/1/2022, GA/2/2022
PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
VS.
RASHMI GUPTA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 16th January, 2023

Appearance :
Mr. Amit Sharma, Adv.
..for appellant
Ms. Rashmi Gupta, Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for respondent

The Court : - Heard respective Counsel for either side.

There is a delay of 1211 days in filing the appeal. The certified copy of the order passed by the tribunal was received by the department on 15.3.2019. The appeal should have been filed on or before 28.8.2019. However, it was filed only on 22.12.2022. So, from the relevant dates it is seen that in all probabilities the Income Tax Department started to move the matter after having come to know about the decision of this court in the case of PCIT vs. Swati Bajaj & Ors., reported in 2022 SCC OnLine Cal 1572. In any event, in the absence of any explanation much less satisfactory explanation we are not persuaded to exercise any discretion in favour of the department.

Hence, the application is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)