Form No. J.(2)
Item No.2

IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

HEARD ON: 02.07.2024

DELIVERED ON: 02.07.2024

CORAM:
THE HON'BLE MR. CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE HIRANMAY BHATTACHARYYA

M.A.T. 248 of 2024
With
IA No. CAN 1 of 2024
+
CAN 2 of 2024
Deputy Commissioner of Income Tax, Circle – 5(1), Kolkata
Versus
Sarda Mines Private Limited

Appearance:-
Mr. Prithu Dudhoria
.....For the Appellant

Mr. Aritra Nag
.....For the Respondent

JUDGMENT

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

In Re: IA No. CAN 1 of 2024

1. We have heard Mr. Prithu Dudhoria, learned advocate for the appellant and Mr. Nag, learned advocate for the respondent.
2. There is delay of 112 days in filing the appeal. We have perused the affidavit filed in support of the petition and we find that sufficient cause has been shown for not being able to prefer the appeal within the period of limitation.

3. IA No. CAN 1 of 2024 is allowed and the delay in filing the appeal is condoned.

In Re. M.A.T. 248 of 2024

4. This intra-Court appeal is directed against an order dated 12th September, 2023 in W.P.A. 21514 of 2023 passed by the learned Single Bench.
5. The learned advocate appearing for the respondent/assessee submitted that the order and direction issued by the learned Single Bench has been complied with and the assessment order has been passed.
6. Hence, nothing further survives for adjudication in this appeal and the same stands disposed of accordingly.
7. Accordingly, appeal and the connected application (CAN 2 of 2024) stand disposed of.
8. No costs.
9. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(HIRANMAY BHATTACHARYYA, J.)

Pallab/Krishnendu AR(Ct.)