10.09.2025
Item Nos.3 to 8
PG/KS
Ct. No.1

M.A.T. 11 of 2023
With
I.A. No. CAN 1 of 2023
+
CAN 2 of 2023

Assistant Commissioner of Income Tax, Central Circle 4(1)
Versus
Klipcon Industries Limited & Ors.
With
MAT 2082 of 2022

Assistant Commissioner of Income Tax, Central Circle 4(1)
Vs.
Fylfot India Limited & Ors.
With
M.A.T. 2083 of 2022

Assistant Commissioner of Income Tax, Central Circle 4(1)
Vs.
Viraj Technocom Limited & Ors.
With
M.A.T. 2084 of 2022

Assistant Commissioner of Income Tax, Central Circle 4(1)
Vs.
Sunita Industries Private Limited & Ors.
With
M.A.T. 2085 of 2022

Assistant Commissioner of Income Tax, Central Circle 4(1)
Vs.
Bajrang Idcol Tea Company Limited & Ors.
With
M.A.T. 2086 of 2022

Assistant Commissioner of Income Tax, Central Circle 4(1)
Vs.
KVR Steels Orissa Limited & Ors.

Mr. Vipul Kundalia, Sr. Adv.
Mr. Soumen Bhattacharjee
Mr. Ankan Das
Ms. Shradhya Ghosh
……….For the Appellant/Applicant

In Re.:- M.A.T. 11 of 2023

1. This intra-Court appeal has been filed challenging the order dated 15th November, 2021 in W.P.A. 14300 of 2021. In the said writ petition, the respondent/assessee challenged the validity and legality of the assessment order passed under Section 144 read with Section 153A of the Income Tax Act, 1961 on the ground of lack of jurisdiction. The writ petition was allowed. However, liberty was granted to the assessing officer to take recourse against the assessee under the relevant provisions of law.

2. Similar orders were passed in five other writ petitions as against which the Department had filed intra-Court appeals in M.A.T. 2082 of 2022, M.A.T. 2083 of 2022, M.A.T. 2084 of 2022, M.A.T. 2085 of 2022 and M.A.T. 2086 of 2022 and all these appeals have been dismissed for non-prosecution as early as on 30th April, 2024 and till date, no steps have been taken for restoration of the appeals.

3. In this intra-Court appeal, there is a delay of 279 days in filing the appeal.

4. We have perused the affidavit filed in support of the application and we find that except for stating that the file was moving from one officer to another, no acceptable explanation has been given by the Department for not

preferring the appeal within the period of limitation; more particularly, when the Department was represented before the learned Single Bench and after hearing the submissions made on behalf of the Department, the impugned order has been passed.

5. Therefore, we are not inclined to exercise any discretion in favour of the appellant/Department.
6. Accordingly, the application for condonation of delay in I.A. No. CAN 1 of 2023 in M.A.T. 11 of 2023 is dismissed.
7. Consequently, the appeal stands rejected.
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

(CHAITALI CHATTERJEE (DAS), J.)