OD – 9

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/12/2024
IA NO: GA/1/2024, GA/2/2024

PRINCIPAL COMMISSIONER OF
INCOME TAX 2 KOLKATA
VS
M/S ASIATIC OXYGEN LTD

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
Date : 31st January, 2024

Appearance :
Mr.Soumen Bhattacharjee, Adv.
...for the appellant.

Mr.S.M. Surana, Adv.
...for the respondent.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 1st July, 2019 passed by the Income Tax Appellate Tribunal, A-Bench, Kolkata in ITA No.714/Kol/2017 for the assessment year 2011-12.

There is a delay of 1503 days in filing the appeal. We have perused the affidavit filed in support of the condone delay application and we find that there is absolutely no explanation for the inordinate delay. Thus, in the absence of any acceptable explanation and in the absence of sufficient cause for not preferring the appeal within the period of limitation, we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Accordingly, the application is dismissed and consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
(CHIEF JUSTICE)

(SUPRATIM BHATTACHARYA, J.)

S.Das/