

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

ITAT/19/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF
INCOME TAX 1 KOLKATA
VS
M/S BENGAL PEERLESS HOUSING
DEVELOPMENT COMPANY LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
DATE : 5TH February, 2024.

Appearance :
Mr. Soumen Bhattacharjee, Adv.
..for appellant
Mr. Abhratosh Majumder, Sr. Adv.
Mr. Avra Mazumder, Adv.
Mr. Samrat Das, Adv.
Mr. Kausheyo Roy, Adv.
Ms. Sayani Bose, Adv.
...for respondent

The Court :- We have heard learned Counsel on either side.

It appears that there is a delay of 1660 days in filing the appeal.

We have perused the affidavit in support of the application for condonation of delay and we are satisfied with the explanation offered for not preferring the appeal within the period of limitation and, therefore, the delay in filing the appeal is condoned. The application is allowed.

The order passed by the Tribunal is dated 31.12.2018, certified copy of which was received by the department on 23.02.2019 and the appeal memorandum was presented before this Court on 08.01.2024.

Thus, the delay having not been explained we are not persuaded to exercise any discretion in favour of the appellate department.

Accordingly, the application is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA,J.)

pkd/GH.