

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

ITAT/20/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF
INCOME TAX 1 KOLKATA
VS
RAMPURIA INDUSTRIES AND
INVESTMENT 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. Pratyush Jhunjunwala, Adv.
Ms. S. Sinha, Adv.
...for respondent

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

It appears that there is a delay of 1272 days in filing the appeal.

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

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.)