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

ITAT/24/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
M/S. COAL INDIA 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. Shamit Sanyal, Adv.
Ms. Manika Roy, Adv.
...for respondent.

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

It appears that there is a delay of 1707 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay application and also heard the submissions made by both the parties the order impugned in this appeal was passed by the learned Tribunal on 7.12.2018, certified copy of which was received by the department on 14.1.2019 and the appeal memorandum was presented before the court on 15.1.2024. In the affidavit filed in support of the condone delay petition the department seeks to take benefit of the judgement of the Hon'ble Supreme Court, whereby the period of limitation for filing the appeal under various statutes stood extended. But pursuant to the order passed by the Hon'ble Supreme Court in the instant case the period of limitation expired much prior to the decision of the Hon'ble Supreme Court i.e. much prior to the Covid 19 Pandemic.

Therefore, the appellant department cannot take advantage under the order passed by the Hon'ble Supreme Court.

However, in the absence of any sufficient cause shown by the appellant/department and the delay being inordinate we are not persuaded to exercise any discretion in favour of the appellant/department.

Accordingly, the application is dismissed.

Consequently, the appeal stands rejected.

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(T.S. SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA,J.)

pkd/GH.