

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

ITAT/25/2024  
IA NO: GA/1/2024, GA/2/2024  
PRINCIPAL COMMISSIONER OF  
INCOME TAX CENTRAL 1 KOLKATA  
VS  
EAST INDIA UDYOG LTD

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

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

The Court :- We have heard learned Counsel appearing on behalf of the appellant.

It appears that there is a delay of 1476 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 23.08.2019, certified copy of which was received by the department on 02.09.2019 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.

(T.S. SIVAGNANAM)  
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA,J.)