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

ITAT/29/2024
IA NO: GA/1/2024, GA/2/2024
PR COMMISSIONER OF INCOME TAX
CENTRAL 2 KOLKATA
VS
SAJJAN KUMAR AGARWAL

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. Avra Mazumder, Adv.
Mr. Samrat Das, Adv.
…for respondent.

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

It appears that there is a delay of 1602 days in filing the appeal.

Though the explanation offered for not preferring the appeal within the period of limitation is not fully satisfactory. But in the light of certain subsequent developments, we are inclined to exercise discretion in the matter and the delay in filing the appeal is condoned.

It is submitted that in the light of the fresh orders passed by assessing officer, pursuant to the direction issued by the Tribunal, the learned Advocate for the appellant submits that nothing would survive in this appeal, that apart, the assessee has also challenged the said assessment order by way of a writ petition in WPA/17454/2021.

In the light of the same, no further adjudication is required in this appeal and this appeal stands disposed of leaving it open to the respondent assessee to canvass all points in the pending writ petition.

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(T.S. SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA,J.)

pkd/GH.