

OD-5

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

ITAT/45/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME
TAX 1 KOLKATA
VS
M/S MCNALLY BHARAT ENGINEERING
COMPANY LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 26TH February, 2024.

Appearance :
Mr. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
...for appellant
Mr. A K Dey, Adv.
...for respondent

The Court :- Heard learned Counsel on either side.

There is a delay of 1354 days in filing the appeal. We have perused the affidavit filed in support of the condone delay application and we find that the delay has not been explained for more than two years.

The delay being inordinate and unexplained, we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Accordingly, the application is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)