OD-3

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

ITAT/48/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
GOOD POINT STOCKIST PVT LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 10th APRIL, 2024.

Appearance :
Mr. Aryak Dutt, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for appellant
Mr. Soumitra Chowdhury, Adv.
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 501 days in filing the appeal.

There is, however, no acceptable explanation given by the department for condonation of the inordinate delay.

At the request of the learned Counsel for both sides and as also on prayers the order passed by the Tribunal as well as the order passed by the PCIT under Section 263 of the Act, which is the second order passed under Section 263 of the Act, the learned Tribunal had rightly come to the conclusion that the bold statement had been made that the assessment order attracts explanation 2(c) under Section 213 of the Act, without any reasoning whatsoever.

Thus we find that there is no ground to interfere with the order of the Tribunal.

The application being GA/1/2024 stands dismissed.

Consequently, the appeal is also dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA,J.)

pkd/GH.