

OD-7

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

ITAT/55/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME
TAX 1 KOLKATA
VS
M/S. THE PEERLESS GENERAL FINANCE
AND INVESTMENT CO. LTD

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

Appearance :
Ms. Smita Das De, Adv.
...for appellant
Mr. Abhratosh Majumdar, Sr. Adv.
Mr. Avra Mazumder, Adv.
...for respondent

The Court :- Heard learned Counsel on either side.

There is a delay of 1392 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.

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.)