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

ITAT/66/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF
INCOME TAX CENTRAL KOLKATA 2
VS
M/S INLAND WORLD LOGISTICS PVT
LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 15TH MARCH, 2024.

Appearance :
Mr. Soumen Bhattacharjee, Adv.
...for appellant
Mr. J.P. Khaitan, Sr., Adv.
Mr. P. Jhunjhunwala, Adv.
Ms. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
..for respondents.

The Court :- This is an appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 15.2.2019 passed by the Income Tax Appellate Tribunal, "B" Bench, Kolkata in ITA No. SSA No. 56-60/Kol/2017 for the assessment year 2009-2010 to 2013-2014. The appeal has been filed well beyond the period of limitation and there is a delay of 1679 days in filing the appeal. The order passed by the Tribunal is dated 15.02.2019 which was received by the department on 7.3.2019 and this appeal has been presented before this Court on 8.2.2024. After we have elaborately heard the submissions of the learned standing Counsel for the appellant department and also have carefully perused the averments set out in the affidavit filed in support of the condonation of delay we find there is absolutely no acceptable explanation for the inordinate delay in filing the appeal. The department seeks to take shelter under the order passed by the Hon'ble Supreme Court by which the period of limitation for filing appeal in various statutes were extended on account of Covid Pandemic. Thus, the order passed by the Hon'ble Supreme Court can hardly be of any assistance to the appellant department. In any event, even beyond the said period there is no acceptable explanation and, therefore, we are not persuaded to exercise any discretion in favour of the appellant department. Further it is pointed out by the learned Senior Advocate for the respondent that the issue involved in the instant case is squarely covered by several decisions including the decision of this Court in the case of ***Principal Commissioner of Income Tax Versus Salarpuria Property (P.) Ltd.*** [2023], 157 taxmann.com 51(Cal). In the said decision it was held that where there were no incriminating materials found during search, pertinent to the relevant assessment year the addition under Section 14A while passing order under Section 153A and the basis of the observations of the assessing officer the original assessment procedure was to be deleted. Thus, on the legal issue also the department does not have a case to be considered.

Thus, for the above reasons, the application for condonation of delay is dismissed. Consequently, the appeal stands rejected.

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(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA,J.)

pkd/GH.