

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

ITAT/70/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
TCG URBAN INFRASTRUCTURE HOLDINGS PVT LTD

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

Appearance :
Mr. Om Narayan Rai, Adv.
Mr. Amit Sharma, Adv.
...for appellant
Mr. Pratyush Jhunhunwala, Adv.
...for respondent

The Court :- Heard learned advocates for the parties.

There is a delay of 1595 days in filing the appeal.

The order passed by the Tribunal is dated 1.5.2019 and the certified copy of the order was received by the department on 31.5.2019. However, the appeal was filed before this court on 9.12.2024. The delay of 1595 days has not been explained and, therefore, 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.)