

OD-15

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

ITAT/123/2024
IA NO: GA/1/2024, GA/2/2024

PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA
VS.
M/S. TCG URBAN INFRASTRUCTURE HOLDINGS PVT. LTD.

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 1st May, 2024

Appearance :
Mr. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
...for appellant

Mr. Pratyush Jhunhunwala, Adv.
Ms. Sretapa Sinha, Ad.
...for respondent

The Court : There is a delay of 1457 days in filing the appeal.

We have heard the submissions of Mr. Vipul Kundalia, learned standing Counsel appearing for the appellant and Mr. Pratyush Jhunhunwala, learned Counsel for the respondent and perused the affidavit filed in respect of the petition seeking condonation of delay. We find that the delay is inordinate, unexplained and therefore, we are not persuaded to exercise any discretion in the matter.

Accordingly, the application (GA/1/2024) is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

SN.
AR(CR)