

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

ITAT/142/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX -1 ,KOLKATA
VS
THE PEERLESS GENERAL FINANCE AND INVESTMENT CO. LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : November 08, 2024.

Appearance :
Mr. Om Narayan Rai, Adv.
Mr. Amit Sharma, Adv.
...for petitioner
Mr. J.P. Khaitan, Sr. Adv.
Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
Mr. Navin Mittal, Adv.
...for respondents

The Court : We have heard learned Counsel appearing for the either side.

It appears that there is a delay of 1864 days. The order was passed by the learned Tribunal on 28th September, 2018 and the copy was received by the department on 9th November, 2018. However, the appeal has been filed on 15th April, 2024 with a delay of 1864 days.

The delay is inordinate and unexplained. The affidavit filed in respect of the application for condonation of delay does not set out any acceptable reasons for exercising any discretion in favour of the appellant department.

Therefore, the application stands dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)