

OD-8

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT/146/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX-1,
KOLKATA
VS
THE STATE FISHERIES DEVELOPMENT
CORPORATION LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 10th May, 2024.

Appearance :
Mr. Tilak Mitra, Adv.
Mr. Amit Sharma, Adv.
...for appellant

The Court :- We have heard Mr. Tilak Mitra and Mr. Amit Sharma, learned Advocates for the appellant department. There is a delay of 1796 in filing the appeal. The impugned order passed by the Tribunal on 26.12.2018, copy of which was received by the Department on 23.01.2021 and the appeal memorandum was presented before this Court on 26.4.2024.

The delay is being inordinate and unexplained, we are not persuaded to exercise any discretion in favour of the appellant department, that apart we note the learned Tribunal has followed the decision of this Court in the case of PCIT Versus State Fisheries Development Corporation Limited, which is the respondent/assessee herein for the assessment year 2006-07 as reported in (2018) 94 taxmann.com , 466 (Cal).

Thus, for the above reasons the application as well as the appeal are dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.