

OD-1

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

ITAT/161/2024
IA NO: GA/1/2024, GA/2/2024
COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
METAL CRAFT INDUSTRIES PVT LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 24TH JULY, 2024.

Appearance :
Mr. Om Narayan Rai, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for appellant.
Mr. S.M. Surana, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for respondent

The Court :- Heard learned Advocates on either side.

It appears that there is a delay of 1014 days in filing the appeal. We have perused the affidavit filed in support of the application for condonation of delay and we find that the same is devoid of any reason. The order impugned was passed by the learned Tribunal on 10.02.2021, certified copy of which was received by the Income Tax Department on 30.03.2021, but the appeal was presented on 07.05.2023.

However, in absence of any explanation for the inordinate delay we are not persuaded to exercise any discretion in favour of the appellant department.

Accordingly, the application is dismissed. The appeal stands rejected.

The substantial questions of law suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

GH/Sd.