

OD-2

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

ITAT/162/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA
VS
M/S. WEST BENGAL STATE ELECTRICITY DISTRIBUTION CO. 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. Vipul Kundalia, Adv.
Mr. Amit Sharma, Adv.
...for appellant.
Mr. J.P. Khaitan, Sr. Adv.
Mr. Indranil Banerjee, Adv.
...for respondent

The Court :- Heard learned Advocates on either side.

It appears that there is a delay of 1703 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 30.04.2018, certified copy of which was received by the Income Tax Department on 17.05.2019, but the appeal was presented on 13.05.2024.

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.