

OD-17

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

ITAT/188/2024
IA NO: GA/1/2024, GA/2/2024

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL 2 KOLKATA
VS
SRI ASHOK KUMAR PATNI

BEFORE :.
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : 7th August, 2024.

Appearance :
Mr. Soumen Bhattacharjee, Adv.
Mr. A. Das, Adv.
..for appellant.

The Court :- There is a delay of 1886 days in filing the appeal. The delay has not been explained and, therefore, we are not persuaded to exercise any discretion in favour of the department. Apart from that we find that tax effect is also below the threshold limit and before the tribunal the department could not controvert the facts. Hence, the application is dismissed. Consequently, the appeal is also dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH.