

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

ITAT/192/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
M/S DELIGHTED HOLDINGS P LTD

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

Appearance :
MS. Smita Das De, Adv.
Mr. Prithu Dudheria, Adv.
...for appellant
Mr. Subhash Agarwal, Adv.
...for respondent.

The Court :- We have heard learned advocates for the parties.

There is a delay of 117 days in filing the appeal.

We have perused the affidavit filed in support of the condone delay petition and we find reasons given are acceptable and the delay has been properly explained.

Hence, the delay is condoned and the application is allowed.

The impugned order was passed by the learned tribunal on 22nd September, 2023. The certified copy was received on 7th November, 2023. The appeal ought to have been filed on or before 5th March, 2024 but the same was filed on 1st July, 2024. The department seeks to rely upon the circular issued by the CBDT dated 15th March, 2024 in Circular No.5 of 2024. This Circular having been issued much after the period of expiry of limitation. The department cannot rely upon the same apart from we find that the reasons are also not convincing.

Hence, the application is dismissed. Consequently, the appeal is also dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)