

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

ITAT/229/2024
IA NO: GA/1/2024, GA/2/2024

PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
M/S MAITHAN STEEL AND POWER LTD.

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : September 18, 2024.

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

Mr. J.P. Khaitan, Sr. Adv.
Mr. P. Jhunjhunwala, Adv.
Ms. Sretapa Sinha, Adv.
Ms. Sruti Datta, Adv.
...for respondent

The Court :- We have heard learned advocates on either side.

It appears that there is a delay of 1511 days in filing the appeal.

The impugned order passed by the learned Tribunal on 26.02.2020, which was received by the department on 16.05.2020. However, the Memorandum of Appeal was presented before this Court on 02.09.2020 and in that process there is a delay of 1631 days.

We have perused the affidavit filed in support of the condone delay application and we find that absolutely there is no acceptable explanation for inordinate delay.

Therefore, we are not persuaded to exercise any discretion in favour of the department.

Consequently, the application for condonation of delay is dismissed and the application stands rejected.

Substantial question of law suggested is left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)

pkd/GH