

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

ITAT/250/2024
IA NO: GA/1/2024, GA/2/2024
PRINCIPAL COMMISSIONER OF INCOME TAX 1 KOLKATA
VS
M/S PRICEWATERHOUSECOOPERS PVT LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : November 08, 2024.

Appearance :
Mr. Tilak Mitra, Adv.
Mr. Amit Sharma, Adv. ...for appellant
Mr. J.P. Khaitan, Sr. Adv.
Mr. Pratyush Jhunjhunwala, Adv.
Ms. Sretapa Sinha, Adv.
Ms. Sruti Datta, Adv....for respondents

The Court :- This appeal has been filed by the Income Tax Department challenging the order passed by the Income Tax Appellate Tribunal "C" Bench, Kolkata in ITA/483/Kol/2017 for the assessment year 2012-13. The appeal is time barred and it has been filed with a delay of 2040 days. The learned Tribunal passed the impugned order on 12th September, 2018, the certified copy of which was received by the department on 4th November, 2018. However, the appeal was presented before this Court on 3rd October, 2024 with a delay of 2040 days.

We have perused the affidavit in support of the condone delay application and we find that no acceptable explanation for the inordinate delay exists so far.

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

Consequently, the application stands dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)