OD – 11

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/193/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX 1, KOLKATA
VS
THE PEERLESS GENERAL FINANCE AND INVESTMENT CO. LTD.

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
Date : 31st January, 2024

Appearance :
Mr.Tilak Mitra, Adv.
...for the appellant.

Mr.J.P. Khaitan, Sr. Adv.
Mr.Akhilesh Gupta, Adv.
..for the respondent.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 31st October, 2018 passed by the Income Tax Appellate Tribunal, A-Bench, Kolkata in ITA No.1195/Kol/2017 for the assessment year 2001-02.

There is a delay of 1582 days in filing the appeal. The respondent/assessee has filed their affidavit in opposition. As rightly pointed out in the said affidavit in opposition no explanation has been offered for substantial period of the delay, namely, 25th April, 2019 and 9th March, 2022. Apart from that, the affidavit filed in support of the condone delay application is sketchy with no particulars. Therefore, we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Accordingly, the application is dismissed and consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
(CHIEF JUSTICE)

(SUPRATIM BHATTACHARYA, J.)

S.Das/