

O-26

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

ITAT/221/2023
IA NO: GA/1/2023, IA NO: GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA
VS.
M/S. HILLMAN HOSIERY MILLS PRIVATE LIMITED, KOLKATA

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
Date : 3rd January, 2024

Appearance :
Ms. Smita Das De, Adv.
...for appellant

The Court : We have heard Ms. Smita Das De, learned standing Counsel appearing for the appellant/revenue.

There is a delay of 797 days in filing the appeal. The delay is opposed by the respondent/assessee.

On going through the affidavit filed in support of the condone delay application, we find there is absolutely no acceptable reason pleaded by the department for not preferring the appeal within the period of limitation. Delay being inordinate and unexplained, no discretion can be exercised in favour of the

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

The stay application IA NO: GA/2/2023 stands dismissed.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA, J.)