

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

ITAT/266/2023
IA NO: GA/1/2023, GA/2/2023
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
M/S ANUSHREE TEXTILES PVT LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
DATE : 8TH January, 2024.

Appearance :
Mr. Prithu Dudhuria, Adv.
..for appellant
Mr. S.M. Surana, Adv.
...for respondent

The Court :- It appears that there is a delay of 1741 days in filing the appeal. The certified copy of the order passed by the learned Tribunal was received by the department on 31.10.2018 and the appeal was filed on 5.12.2023.

We have perused the affidavit filed in support of the condone delay petition and we find that absolutely no explanation given for the inordinate delay.

Thus the delay having not explained in any manner, no discretion can be exercised in favour of the appellant department. Hence, the application stands dismissed. Consequently, the appeal stands rejected.

The substantial questions of law suggested are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(SUPRATIM BHATTACHARYA,J.)