

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

ITAT/275/2023
IA NO: GA/1/2023, GA/2/2023
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 THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
DATE : November 08, 2024.

Appearance :
Mr. Vipul Kundalia, Adv.
Mr. Tilak Mitra, Adv.
Mr. Amit Sharma, Adv.
...for petitioner
Mr. J.P. Khaitan, Sr. Adv.
Mr. Saumya Kejriwal, Adv.
Ms. Ananya Rath, Adv.
Mr. Navin Mittal, Adv.
...for respondents

The Court : We have heard learned Counsel appearing for the either side.

It appears that there is a delay of 1449 days. The order was passed by the learned Tribunal on 19th June, 2019 and the copy was received by the department on 26th August, 2019. However, the appeal has been filed on 12th December, 2023 with a delay of 1449 days.

The delay is inordinate and unexplained. The affidavit filed in respect of the application for condonation of delay does not set out any acceptable reasons for exercising any discretion in favour of the appellant department.

Therefore, the application stands dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)