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IN THE HIGH COURT AT CALCUTTA  
SPECIAL JURISDICTION [INCOME TAX]  
ORIGINAL SIDE

ITAT/284/2023  
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA  
VS  
AT AND S INDIA PVT LTD

BEFORE :  
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM  
And  
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA  
Date : 15<sup>th</sup> January, 2024

Appearance :  
Mr. Om Narayan Rai, Adv.  
Mr. Soumen Bhattacharjee, Adv.  
...for appellant.  
Mr. Somak Basu, Adv.  
...for respondent

The Court :- We have heard Learned Counsel on either side.

There is a delay of 1742 days in filing the appeal. The order passed by the Tribunal is dated 10.10.2018. The certified copy of the order was received by the department on 12.11.2018 and this appeal was presented on 18.12.2023.

We have perused the affidavit filed in support of the condone delay petition and we find there is no acceptable reason given by the appellate department for not filing the appeal within the period of limitation. The department cannot take advantage of the orders passed by the Hon'ble Supreme Court extending the period of limitation owing to the Covid Pandemic since the period of limitation of filing the appeal expired much prior to the period covered by the orders passed by the Hon'ble Supreme Court.

Thus, in the absence of any acceptable reason for the inordinate delay, the petition stands dismissed.

Consequently, the appeal also stands rejected.

(T.S. SIVAGNANAM)  
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)