

OD-13

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

ITAT/288/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME
TAX 2, KOLKATA
VS
M/S LUCKY GOLD STAR CO LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 26TH February, 2024.

Appearance :
Mr. Tilak Mitra, Adv.
...for appellant
Mr. Avra Mazumder, Adv.
Mr. Samrat Das, Adv.
...for respondent

The Court :- Heard learned advocates for the parties.

There is a delay of 1776 days in filing the appeal. No explanation as has been given by the appellant department which is acceptable. Therefore, we are not persuaded to exercise any discretion in favour of the appellant.

Accordingly, the application is dismissed.

Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(HIRANMAY BHATTACHARYYA, J.)