

**IN THE HIGH COURT OF JUDICATURE AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

HEARD ON: 09.09.2025

DELIVERED ON: 09.09.2025

**CORAM:
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)**

**M.A.T. 2156 of 2024
With
I.A. No. CAN 1 of 2024
+
CAN 2 of 2024**

**Income Tax Officer, Ward 13(1), Kolkata
Versus
Excel Movers Pvt. Ltd.**

Appearance:-

Mr. Prithu Dudhoria

.....For the Appellant

Mr. Saurabh Bagaria

Mr. Rites Goel

.....For the Respondent

(Judgment of the Court was delivered by T.S. SIVAGNANAM, C.J.)

1. Affidavit of service filed in Court today be kept with the record.
2. We have heard Mr. Prithu Dudhoria, learned counsel appearing for the appellant and Mr. Saurabh Bagaria alongwith Mr. Rites Goel, learned counsel appearing for the respondent/assessee.
3. This intra-Court appeal is filed by the Department challenging the order passed by the learned Single Bench dated 28th April, 2023 in W.P.A. 5755 of 2023. There is delay of 524 days in filing the appeal.

4. We have perused the affidavit filed in support of such application and we find that no acceptable reasons have been given for the inordinate delay except to state that the file kept moving from one officer to another.
5. That apart, in the impugned order, the learned Single Bench has not foreclosed the right of the Department and has granted liberty to the Income Tax Authority to initiate fresh proceedings in accordance with law.
6. Therefore, we failed to understand as to why the Department was aggrieved by such an order. In any event, if the Department was aggrieved, the appeal should have been filed within the period of limitation, but whereas, in the instant case, there is a delay of 524 days in filing the appeal. In the absence of any acceptable explanation, we are not persuaded to exercise any discretion in favour of the appellant.
7. Accordingly, the application being, I.A. No. CAN 1 of 2024 stands dismissed.
8. Consequently, the appeal alongwith the application being, CAN 2 of 2024 stand rejected.
9. Liberty granted by the learned Single Bench stands preserved.
10. No costs.
11. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

I agree.

(CHAITALI CHATTERJEE (DAS), J.)