

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

ITAT/3/2025
I.A. NO: GA/1/2025, GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
ENKAY TRAFFIN P LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE BIVAS PATTANAYAK
DATE : February 05, 2025.

Appearance :
Mr. Tilak M itra, Adv.
Mr. Amit Sharma, Adv.
...for appellant
Mr. Subhas Agarwal, Adv.
Mr. Rajarshi Chatterjee, Adv.
Mrs. Suman Sahani, Adv.
...for respondent

The Court :- We have heard learned Counsel on behalf of either sides.

There is a delay of 1230 days in filing this appeal.

We have perused the application under Section 5 of the Limitation Act and we find that no acceptable reason to exercise any discretion for the purpose of condoning the inordinate delay of 1230 days.

Therefore, the application is dismissed.

Consequently the appeal stands rejected and the substantial questions of law are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(BIVAS PATTANAYAK, J.)