

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

ITAT/39/2025
IA NO: GA/1/2025, GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VS.
M/S. OMKAR INFRACON PRIVATE LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Dated : 23RD APRIL, 2025

Appearance:
Mr. Soumen Bhattacharjee, Adv.
Mr. Tilak Mitra, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
...for Appellant
Mr. S. M. Surana, Sr. Adv.
Mr. Siddharth Das, Adv.
...for respondent

THE COURT: There is a delay of 1677 days in filing the present appeal.
Copy of the application for condonation of delay has been served upon the
respondent/assessee, who raises vehement objection in condoning the delay.

Considering the reasons as assigned in the application for condonation of
delay, it appears that those are not plausible enough to consider and the

inordinate delay in preferring this appeal cannot be considered at this stage. Accordingly, the application for condonation of delay stands dismissed.

Consequently, the appeal stands rejected.

However, the substantial questions of law as raised are left open.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)