

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/48/2025
IA NO: GA/1/2025, GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX
CENTRAL 2 KOLKATA
VS
M/S SUNPLANT CONSTRUCTION LIMITED

BEFORE :

THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM

And

THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

Date : 21st March, 2025

Appearance :
Mr. Soumen Bhattacharjee, Adv.
Ms. Shradhya Ghosh, Adv.
..for the appellant.

The Court : There is a delay of 559 days in filing the appeal. We have perused the affidavit filed in support of the application and we find that no cogent reasons have been given to explain as to why the appeal was filed belatedly that too with the delay of 559 days. We find that there was no explanation for inordinate delay. We are not persuaded to express any discretion in the matter and the application is dismissed. Consequently, the appeal stands rejected.

The substantial questions of law suggested are left open.

(T.S. SIVAGNANAM)
(CHIEF JUSTICE)

(CHAITALI CHATTERJEE (DAS), J.)

