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

ITAT/111/2025
IA NO: GA/1/2025, GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VS
SRG EARTH RESOURCES PRIVATE LIMITED

BEFORE :

THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 9th June, 2025.

Appearance :
Mr. Amit Sharma, Adv.
...for appellant

The Court :- This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated September 28, 2022 passed by the Income Tax Appellate Tribunal, `A' Bench, Kolkata (Tribunal) in ITA 165/Kol/2022, for the assessment year 2017-18 and the order dated September 11, 2023 passed in an miscellaneous application filed by the Department in MA No.29/Kol./2023.

We have heard Mr. Amit Sharma, learned standing counsel appearing for the appellant/department.

There is a delay of 445 days in filing the appeal. We have perused the affidavit filed in support of the application and we find that the explanation offered is wholly unacceptable and sufficient cause has not been shown for not preferring the appeal within the period of limitation.

Even going by the date on which the learned Tribunal dismissed the miscellaneous application, that is, on 11^{th} September, 2023, the appeal is still time-barred by 445 days. In the absence of any acceptable explanation, we are not persuaded to exercise any discretion in favour of the appellant/department.

Accordingly, the application being IA NO: GA/1/2025 is dismissed.

Consequently, the appeal stands rejected.

The stay application IA NO: GA/2/2025 stands dismissed.

The substantial questions of law suggested by the department are left open.

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(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

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