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

ITAT/112/2025
IA NO: GA/1/2025, GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-2, KOLKATA
VS
M/s. MOONVIEW CONCLAVE 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. Aryak Dutt, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for appellant

Ms. Swapna Das, Adv.
Mr. Siddhartha Das, Adv.
...for respondent

The Court :- We have heard Mr. Aryak Dutt, learned standing counsel appearing for the appellant/department and Ms. Swapna Das, learned counsel appearing for the respondent/assessee.

There is a delay of 425 days in filing the appeal. The impugned order passed by the learned Tribunal is dated 31st August, 2023 and the certified copy was received by the Department on 2nd November, 2023. The appeal ought

to have been filed on or before 1st March, 2024 to be within time. However, it was filed on 30th April, 2025, resulting in a delay of 425 days.

We have perused the affidavit filed in support of the application for condonation of delay and we find that the explanation offered is not acceptable as sufficient cause has not been shown by the Department for the inordinate delay in filing the appeal. Therefore, we are not persuaded to exercise any discretion in favour of the appellant/department. Accordingly, the application for condonation of delay 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.

Leave is granted to the learned Advocate for the respondent to file Vakalatnama in the Department.

(T.S. SIVAGNANAM, C.J.)

(CHAITALI CHATTERJEE (DAS), J.)