

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION [INCOME TAX]
ORIGINAL SIDE

ITAT/115/2025
IA NO: GA/1/2025, GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX- 2 KOLKATA
VS
ESCO ENGINEERING PVT LTD

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 18th June, 2025.

*Appearance:-
Mr. Samarjit Roy Chowdhury, Adv.
Mr. Amit Sharma, Adv.
... for the appellant.*

The Court : We have heard Mr. Samarjit Roy Chowdhury, learned standing Counsel assisted by Mr. Amit Sharma, learned Counsel for the appellant.

Though the respondent has been served, however none appears for the respondent. The first hurdle the Department has to cross is with regard to delay in filing the appeal. The impugned order was passed by the Tribunal on 2nd March, 2022 and the certified copy of the same was received by the appellant/Department on 18.05.2022 and the appeal ought to have been filed not later than 15th June, 2022. However, it has been filed on 13.05.2025 and there is a delay of 971 days. The delay being inordinate and not properly explained, this Court is not convinced to exercise any discretion in favour of the appellant/Department. That apart, we find that the tax effect in this case is only Rs.82,382/-.

For the above reasons this application being GA/1/2025 is dismissed. Consequently, the appeal stands rejected and the substantial questions of law as suggested by the revenue are left open.

(T.S. SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)