

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT/151/2025
IA No. GA/1/2025, GA/2/2025

INCOME TAX OFFICER, WARD 13(1) KOLKATA
VS.
SHIVMANGAL STOCK MANAGEMENT PRIVATE LIMITED AND ORS

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

Dated : August 28, 2025.

Appearance:
Mr. Samarjit Roy Chowdhury, Adv.
Mr. Amit Sharma, Adv.
...for Appellant

Mr. A. K. Upadhyay, Adv.
Ms. Mahasmriti Ghosh, Adv.
...for the Respondents

THE COURT: There is a delay of 706 days in preferring the instant intra Court appeal.

We have perused the affidavit in support of GA/1/2025 wherein prayer has been made to condone the delay. To say the least, nothing convincing has been stated for the Court to exercise any discretion in favour of the appellant/department for condonation of inordinate delay of 706 days. The stand taken by the department clearly shows that the concerned file was moving from one officer to another and the appeal which ought to have been filed within 30 days from the date of receipt of the copy of the impugned order was filed after the period of 706 days. In absence of any acceptable explanation for the inordinate delay, we are not persuaded to exercise any discretion in favour of the appellant/department.

Accordingly, the application for condonation of delay being GA/1/2025 is dismissed.

Consequently, the appeal is also dismissed.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

sm/sp3