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

ORIGINAL SIDE

ITAT/139/2025
IA NO: GA/1/2025, GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 2 KOLKATA
VS
M/S DIC INDIA LIMITED

BEFORE :
THE HON'BLE CHIEF JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Date : 21th August, 2025

Appearance :
Mr. Amit Sharma, Adv.
Mr. Abhishek Kumar Agrahari, Adv.
…for the appellant.

Mr. J.P. Khaitan, Sr. Adv.
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
..for the respondent.

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the order dated January 4, 2023 passed by the Income Tax Appellate Tribunal, C - Bench, Kolkata (the Tribunal) in ITA/2084/Kol/2018 for the assessment year 2014-15.

We have heard Mr. Amit Sharma, learned standing counsel for the appellant/revenue and Mr. J.P. Khaitan, learned senior advocate for the respondent/assessee.

It is pointed out by the learned senior advocate for the respondent/assessee that the revenue cannot persuade this appeal on the ground of monetary limit since the tax effect involved in this appeal is less than Rs.2 crores and it has been wrongly mentioned in paragraph 15 of the memorandum that the tax effect is about Rs.2.96 crores.

There is a delay of 764 days in filing the appeal. We have perused the petition filed for condonation of delay. The impugned order was passed by the learned Tribunal on 4.1.2023, copy of which was received by the appellant/revenue on 1.2.2023. The appeal ought to have been filed on or before 31.5.2023 but has been filed on 4.7.2025 and in this process there is a delay of 884 days after deducting 120 days time granted under the statute for filing the appeal. The delay is 764 days. We find that the reasons to be absolutely vague and not satisfactory so as to exercise any discretion in favour of the appellant/revenue for condonation of inordinate delay of 764 days. Apart from that, we have perused the impugned order and we find that the Tribunal has followed an earlier decision in the assessee's own case for the assessment year 2013-14 and in respect of another issue also the learned Tribunal has followed the decision of the Tribunal in the assessee's own case for the assessment years 2010-11, 2011-12 and 2012-13. Though it is pointed out by the learned standing counsel for the appellant/revenue that so far as the order passed by the Tribunal for the assessment year 2010-11 has been challenged before this Court in ITAT/386/2017, the question of law which was formulated by the Hon'ble Division Bench by order dated 19th July, 2018 is different from the question which has been formulated in this appeal.

Thus, for the above reasons, we are not inclined to exercise any discretion in favour of the appellant/revenue and, therefore, the application praying for condonation of delay in filing the appeal [IA NO: GA/1/2025] is dismissed. Consequently, the appeal stands rejected.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

S.Das
AR[CR]