

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

ITAT /156/2025
IA NO: GA/1/2025, GA/2/2025

PRINCIPAL COMMISSIONER OF INCOME TAX-I, KOLKATA
-VS-
M/S BDS FOODS PRIVATE LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
Dated: August 28, 2025.

Appearance:
Mr. Aryak Dutt, Adv.
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
..for the Appellant

THE COURT: Though the respondent has been served but none appears on behalf of the respondent.

There is a delay of 497 days in filing the appeal.

The impugned order was passed by the Learned Tribunal on 16th October, 2023.

Certified copy of the order was received by the Income Tax Department on 29.11.2023. The appeal ought to have been filed on or before 27.03.2024 but that was filed on 07.08.2025 and after deducting 120 days the time provided for filing the appeal, there is a delay of 497 days in filing the appeal.

We have perused the affidavit filed in support of the application for condonation of delay and we find that the reasons stated therein do not

qualify as sufficient cause for the inordinate delay in filing the appeal. For such reasons, the application being GA/1/2025 is dismissed.

Consequently, the appeal stands rejected.

Substantial questions of law as suggested are left open.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

sm/sp3