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

ITAT/169/2025
IA NO: GA/1/2025, GA/2/2025
PRINCIPAL COMMISSIONER OF INCOME TAX 2, KOLKATA
VS
AMBUJA NEOTIA HEALTHCARE VENTURE LIMITED

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 10th September, 2025.

Appearance :
Mr. Soumen Bhattacharjee, Adv., …for appellant.

Mr. Soumya Kejriwal, Adv.
Mr. Debarghya Banerjee, Adv.…for respondent.

The Court :- This appeal by the Income Tax department has been filed under Section 260A of the Income Tax Act, 1961 (the Act) is directed against the order dated 5.7.2023 passed by the Income Tax Appellate Tribunal "C" Bench, Kolkata (the Tribunal) in ITA/237/Kol/2023 for the assessment year 2014-15.

The revenue has raised the following substantial questions of law for consideration :

> "*a.* Whether the learned Tribunal has committed substantial error in law by deleting the addition of Rs.7,73,14,356/- ?
> *b.* Whether the learned Tribunal has committed substantial error in law allowing deduction under section 35AD of the Income Tax Act, 1961 ?"

We have heard Mr. Soumen Bhattacharjee, learned standing counsel for the appellant/department and Mr. Soumya Kejriwal, learned counsel for the respondent/assessee.

The impugned order was passed on 5.7.2023 and the certified copy of the order was received by the department on 5.9.2023. The appeal ought to have been filed not later than 2.1.2024. However, the same was filed on 20.8.2025 with a delay of 595 days.

We have perused the affidavit filed in support of the application for condonation of delay and we find absolutely no reasons for the inordinate delay in filing the appeal. That apart, the learned Tribunal had followed the decision of the Co-ordinate Bench in the case of *Haryana State Warehousing Corporation vs. Assistant Commissioner of Income Tax, Circle Panchkula in ITA/351/Kolkata/2018* dated 3.10.2019. That apart, the decision in the case of *Commissioner of Income Tax, Chennai-34 vs. Ceebros Hotels [P] Ltd., [2019] 101 taxmann.com 173 [Madras]* also supports the case of the respondent/assessee. In any event, in the absence of acceptable explanation for inordinate delay, we are not persuaded to exercise any discretion in favour of the appellant/department.

Accordingly, the prayer for condonation of delay being GA/1/2025 is rejected. Consequently, GA/2/2025 is dismissed and the appeal stands rejected.

(T.S. SIVAGNANAM, CJ)

(CHAITALI CHATTERJEE (DAS), J.)

SM/pkd