

OD-2

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

ITAT/173/2025
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

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HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

DATE : 12th September, 2025

Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
...for appellant
Mr. Saumya Kejriwal, Adv.
Mr. Debarghya Banerjee, Adv.
...for respondent nos.1&2

The Court : This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act) challenging the order dated 5.7.2023 passed by the Income Tax Appellate Tribunal, "C" Bench, Kolkata (Tribunal) in I.T.A. No. 238/Kol/2023 for the assessment year 2017-18.

There is a delay of 595 days in filing the appeal. We have perused the affidavit filed in support of the condone delay petition and we find no acceptable reasons for the inordinate delay and as the delay remains

unexplained, we are not persuaded to exercise any discretion in favour of the appellant/department.

Accordingly, the application for condonation of delay, IA No: GA 1 of 2025, is dismissed.

Consequently, the appeal stands rejected.

The stay application, IA No: GA 2 of 2025, also stands rejected.

(T.S. SIVAGNANAM, C.J.)

(CHAITALI CHATTERJEE (DAS), J.)