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IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT/348/2024
IA NO:GA/1/2024, GA/2/2024
INCOME TAX OFFICER WARD 4(1), KOLKATA
VS
SHREE KUMAR LAKHOTIA

BEFORE:
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
AND
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 3rd January, 2025.

Appearance:

Mr. P. Dudhoria, Adv.

Mr. S. Agarwal, Adv.; Ms. S. Sahani, Adv.; Mr. G. Jethalia, Adv.

The Court: This intra-Court appeal by the department is directed against the judgment and order dated April 26, 2023, passed in WPO/831/2023.

There is a delay of 489 days in filing the appeal, though we are not fully satisfied with the explanation offered.

We have heard the learned Advocates for the parties on merit. We exercise our discretion and condone the delay in filing the appeal. The application for condonation of delay in filing the appeal is allowed.

After elaborately hearing the learned Advocates for the parties, we are of the view that the department cannot be said to be aggrieved by the impugned order since liberty has been granted to the department to cure the defect and obtain sanction from the correct specified authority.

Learned Advocate for the respondent-assessee submitted that the order and direction have been complied with and fresh notice has been issued under section 148 of the Act.

Therefore, nothing remains to be adjudicated in this appeal and the same stands dismissed. The stay application also accordingly stands closed.

(T.S SIVAGNANAM, CJ)

(HIRANMAY BHATTACHARYYA, J.)

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