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

ITAT/205/2023
IA NO: GA/1/2023, GA/2/2023

PRINCIPAL COMMISSIONER OF INCOME TAX-1, KOLKATA
VS
M/s. SHIVAM DHATU UDYOG LTD., KOLKATA

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S SIVAGNANAM
-A N D-
HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)
DATE : 5th August, 2025

Mr. Smarajit Roychowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
Mr. Ankan Das, Adv.
Ms. Shradhya Ghosh, Adv.
…for appellant

Mr. Avra Mazumder, Adv.
Ms. Alisha Das, Adv.
Mr. Suman Bhowmick, Adv.
Ms. Elina Dey, Adv.
…for respondent.

Mr. Asok Chakraborty, Ld. ASGI,
Mr. Partha Ghosh, Adv.
Mr. Madhu Jana, Adv.
Mr. T.P. Acharya, Adv.
…for Ministry of Law/U.O.I.

The Court : The Department has filed the application GA/1/2023 to condone the delay in filing the appeal. However, the Court had kept the application pending taking into consideration the plight of the learned standing Counsel who are appearing for the Department on account of non-settlement of their fee and expense bills. Time to time directions were issued and reports were submitted.

Pursuant to the last order, the Commissioner of Income Tax (Judicial), Kolkata had submitted a report dated 31.7.2025 addressed to the Registrar General of this Court. Copies of such report have also been furnished to the learned senior standing Counsel appearing for the Department, more particularly, to Mr. Smarajit Roy Chowdhury, Advocate.

We sincerely hope and wish that the Department takes earnest steps to settle the fee bills since some of them are no longer in the panel and on account of the present position they will not be in a position to address the Department.

Let the appropriate authority of the Department bear this in mind and ensure that the fee bills as well as the bills submitted for the expenses incurred by the learned standing Counsel are not kept pending and settled on a periodic basis so that the learned counsel for the Department will be in a position to discharge their duties efficiently.

With the above observation and with the firm hope that the Department will take the matter seriously, we deem it appropriate to close the present proceedings with the aforementioned observation.

ITAT/205/2023

This appeal has been filed by the Department under Section 260A of the Income Tax Act, 1961 (the Act) challenging the Order dated 10.03.2021 passed by the Income Tax Appellate Tribunal, `C' Bench, Kolkata (Tribunal) in I.T.A No. 2456/Kol/2019, for the assessment year 2012-13.

There is a delay of 657 days in filing the appeal. The impugned order was passed by the learned Tribunal on 10.3.2021 and the copy of the order was received by the Department on 6.7.2021 and the Memorandum of Appeal was presented before this Court on 22.8.2023. In the process, a delay of 777 days had occurred and after deducting 120 days, the time provided under the Act, a delay has been computed 657 days.

We have gone through the affidavit filed in support of the application for condonation of delay and we find except for stating that the files were moving from one table to another table, from one officer to another officer, no satisfactory explanation has been given for condoning the inordinate delay of 657 days.

Accordingly, the application being IA No: GA/1/2023, is dismissed and consequently, the appeal stands rejected.

The substantial questions of law suggested by the revenue are left open.

The stay application being IA No: GA/2/2023 also stands rejected.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)

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