

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
ORIGINAL SIDE

APOT/398/2024
IA No. GA/1/2025, GA/2/2025

INCOME TAX OFFICER, WARD 13(1) KOLKATA
VS.
MIDLAND FINANCIAL ADVISORY PRIVATE LIMITED AND ORS

BEFORE :
THE HON'BLE THE CHIEF JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE JUSTICE CHAITALI CHATTERJEE (DAS)

Dated : August 28, 2025.

Appearance:
Mr. Amit Sharma, Adv.
...for Appellant

Mr. A. K. Upadhyay, Adv.
Ms. Mahasmriti Ghosh, Adv.
...for the Respondents

THE COURT: There is a delay of 496 days in preferring the instant intra Court appeal against the order and direction issued in the WPO/1067/2023 dated 21st June, 2023.

We have heard Mr. Amit Sharma, learned standing counsel appearing for the appellant and Mr. A. K. Upadhyay, learned advocate appearing for the respondents.

We have carefully perused the averments made in the affidavit filed in support of the application for condonation of delay. Except for stating that the file has been moving from one officer to another, there is no explanation given for inordinate delay of 496 days. Even assuming the appellant department had sufficient grounds to challenge the impugned order passed in the writ petition, the department could very well take note of the fact that the learned writ court

has not foreclosed the department from taking further action but has set aside the case and remanded it back to the assessing officer to proceed afresh from the stage when such irregularities which have been pointed out by the learned single Judge had been committed. Therefore, even assuming the department has certain grounds on which they seek to prefer an appeal but the department can very well decide to comply with the directions issued without prejudice to their contentions since it would avoid delay in the proceedings. The case on hand is such a classical example where the inordinate delay has resulted in the assessment proceeding not being taken to the logical end. In absence of any acceptable explanation and in absence of sufficient cause being shown for condoning the inordinate delay of 496 days, we are not persuaded to exercise any discretion in favour of the appellant department. Accordingly, the application being GA/1/2025 is dismissed.

Consequently, the appeal stands rejected.

The question of law raised in the appeal is left open.

The time stipulated by the learned Single Judge to cure the irregularities is extended by a period of 8 weeks from the date of receipt of server copy of this order.

(T.S. SIVAGNANAM, CJ.)

(CHAITALI CHATTERJEE (DAS), J.)