IN THE HIGH COURT AT CALCUTTA

SPECIAL JURISDICTION (Income Tax)
(Original Side)

Reserved on : 20.05.2026.

Pronounced on : 22.05.2026

ITA 76 of 2026
With
IA No. GA 1 of 2026
With
IA No. GA 2 of 2026

PRINCIPAL COMMISSIONER OF INCOME TAX 1

...Appellant

-Vs-

SOUBHIK EXPORTS LIMITED

...Respondent

Present:-

Mr. Prithu Dudhoria, Adv.
Mr. Aishwarya Rajyashree, Adv.

...for the appellant

Mr. Prashant Kumar Singh, Adv.

..... for the Respondent

Coram: THE HON'BLE JUSTICE RAJARSHI BHARADWAJ,
And
THE HON'BLE JUSTICE PARTHA SARATHI CHATTERJEE

Rajarshi Bharadwaj, J:

1. Learned counsel for the respondent respectfully objects to the appellant's approaching this Court after an inordinate delay of 482 days in preferring the instant appeal, and accordingly the Court intends to ascertain whether there exists any sufficient cause to condone such substantial delay.

2. Learned counsel for the appellant, in the application for condonation of delay, submits that notwithstanding the appellant's vigilance, the delay was not occasioned by a willful or deliberate act; rather, as the appellant represents a government department, the file must traverse successive desks for the purpose of obtaining requisite decisions prior to filing the appeal, thereby resulting in a delay of 482 days in filing the appeal.

3. Per contra, learned counsel for the respondent contends that no adequate or satisfactory explanation has been furnished by the department in its condonation application regarding the delay in filing the appeal within the statutory period.

4. An examination of the affidavit-in-reply reveals that the delay accrued at multiple stages, and there is an absence of explanation as to why such delay occurred at each stage.

5. After careful consideration of the condonation application, the affidavit-in-opposition, and the affidavit-in-reply, it cannot be inferred that the officers of the department were unaware of or not conversant with the issues involved, including the prescribed limitation period governing the filing of the appeal before this Court.

6. In the absence of any credible and cogent explanation beyond the recital of various dates, the department has not furnished a plausible justification to condone a delay of 482 days.

7. Accordingly, the appeal, being ITA No. 76 of 2026, is liable to be dismissed on the ground of delay, and the connected applications, GA No. 1 of 2026 and GA No. 2 of 2026, are also liable to be dismissed.

8. There shall be no cost as to order.

9. Urgent certified copy, if applied for, be supplied upon compliance with requisite formalities.

(RAJARSHI BHARADWAJ, J)

(PARTHA SARATHI CHATTERJEE, J)