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ORDER SHEET
ITAT/207/2025
IA NO:GA/1/2025, GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX 1, KOLKATA
VS
TITAGARH WAGONS LTD.

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 20th April, 2026.

Appearance:
Mr. Amit Sharma, Adv.
Mr. Abhishek Kr. Agrahari, Adv.
...for the appellant

Mr. Avra Mazumder, Adv.
Ms. Alisha Das, Adv.
Ms. Elina Dey, Adv.
Ms. Rupomita Ghosh, Adv.
...for the respondent

The Court: Learned counsel appearing for the appellant submits that there is a delay of 810 days in filing the appeal. It appears from the application for condonation of delay that the explanations which have been given cannot be reconciled for preferring this appeal with the delay of 810 days.

Learned counsel for the respondent has placed the decision passed by this Hon'ble Court in *M.A.T No.2076 of 2025 with I.A. No.CAN 1 of 2025 and I.A. No.CAN 2 of 2025 (Principal Commissioner of Income Tax-9, Kolkata vs. Kvell*

Properties Private Limited & Ors.) dated 10.04.2026. The relevant paragraphs are quoted below:

> "3. Learned Counsel for the respondents has placed a decision of the Hon'ble Supreme Court of India in the case of ***Shivamma (Dead) by LRs. Vs. Karnataka Housing Board & Ors.*** reported in ***2025 SCC OnLine SC 1969***. In the said judgment, the past view of liberal interpretation of the expression 'sufficient cause' of Section 5 of the Limitation Act, 1963 has been replaced with a view taken by the Hon'ble Supreme Court of India in the case of ***Postmaster General - Vs.- Living Media India Limited*** reported in ***(2012) 3 Supreme Court Cases 563***.
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> 4. The view of the Hon'ble Supreme Court of India in Postmaster General (supra) was upheld and applied in ***Shivamma*** decision (supra) by the Hon'ble Supreme Court of India. It was specifically held from paragraph 190 onwards that there has been shift in jurisprudence on the principle of condonation of delay after the decision of the Hon'ble Supreme Court of India in the case of ***Postmaster General*** (supra).
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> 5. It was held that the Government bodies and agencies and their instrumentalities need not be given any special

> limitation outside the scope of Section 5 of the Act of 1963."

In view of the above, this Court is of the view that the delay of 810 days in filing the instant appeal has not been properly explained by the appellant and thus, the appeal and the connected applications being IA No.GA/1/2025 and GA/2/2025 are dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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