Principal Commissioner of Income Tax, Central Kolkata 2 v. M/s. Inland World Logistics Pvt. Ltd.

ITAT/66/2024 (IA No: GA/1/2024, GA/2/2024)

ITAT/66/2024 (IA No: GA/1/2024, GA/2/2024) (High Court at Calcutta, 2024-03-15) | 2024-03-15

Revenue's 1,679-day delay not condoned; Court also found the search-assessment issue covered against Revenue.

Income-tax Act,1961: sections 14A, 153A, 260A

High Court at Calcutta | 2-judge bench (Division Bench) | Chief Justice T.S. Sivagnanam | Justice Hiranmay Bhattacharyya

Assessment years: 2009-10, 2010-11, 2011-12, 2012-13, 2013-14

01 FACTS OF THE CASE

Revenue challenged the Tribunal order dated 15 February 2019 for AYs 2009-10 to 2013-14. The department received the order on 7 March 2019 but presented its appeal on 8 February 2024, with a stated delay of 1,679 days.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

After hearing counsel and examining the affidavit, the Court found no acceptable explanation. Reliance on pandemic limitation extensions did not explain the remaining period. It also considered the assessee's reliance on Salarpuria Property concerning section 14A additions in section 153A proceedings without relevant incriminating search material.

Source: PDF pp.1–2

03 JUDICIAL DECISION

The Court declined to exercise discretion to condone the delay and observed that Revenue also had no case on the legal issue discussed.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

Condonation application dismissed; the appeal consequently rejected.

Source: PDF p.2

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Explain the entire delay: The pandemic extension argument did not answer the unexplained period outside that relief. The practical evidentiary task is to reconcile receipt, applicable excluded periods and actual filing, with reasons for the balance. The Court did not hold that pandemic orders were inherently unavailable to tax appeals; it found them insufficient to justify this delay. (PDF pp.1–2)

Separate limitation from the additional legal observation: The operative disposal followed refusal of condonation. The Court nevertheless expressly discussed Salarpuria Property and absence of relevant incriminating material for the section 14A addition. A citation should preserve both features rather than describe this as either an unreasoned time-bar rejection or an independent detailed determination of all search-assessment issues. (PDF p.2)

Match the search material to the assessment year: The cited reasoning focuses on material pertinent to the relevant year. It does not establish a general exemption from section 14A or resolve every search assessment. Any use of the observation requires checking the assessment history and the actual search material; the short order does not reproduce those underlying records or quantify the additions. (PDF p.2)

Source: PDF pp.1–2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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