

C. I. T. Iv, Kolkata Vs. K. N. D. Engineerins Technologies Ltd.

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SooperKanoon Citation : sooperkanoon.com/1143613

Court : Kolkata

Decided On : Jun-02-2014

Judge : Girish Chandra Gupta

Appellant : C. I. T. Iv, Kolkata

Respondent : K. N. D. Engineerins Technologies Ltd.

Judgement :

ORDER

SHEET IN THE HIGH COURT AT CALCUTTA Special Jurisdiction [Income Tax].ORIGINAL SIDE ITA No.285 of 2004 C.I.T.

- IV, KOLKATA Versus K.N.D.

ENGINEERINS TECHNOLOGIES LTD.BEFORE: The Hon'ble JUSTICE GIRISH CHANDRA GUPTA The Hon'ble JUSTICE SUDIP AHLUWALIA Date : 2nd June, 2014.

Appearance: Mr.P.K.

Bhowmick, Advocate Mr.N.K.

Poddar, Senior Advocate The Court : Mr.Bhowmick, learned Advocate, is present on behalf of the appellant.

No one appeared for the respondent.

It is an appeal of 2004 which appears to have been admitted on 29th March, 2012.

There is, however, nothing to show that any notice of appeal was served.

We, by our order dated 16th 2014, directed the department to enlighten us on the subject.

The department has furnished a report.

The department is directed to produce all the original records on the basis whereof the reported dated 17th May, 2014 was prepared by them.

Under Section 147 read with Section 149 of the Income Tax, there is a complete bar prohibiting reopening of cases after expiry of six years from the end of the relevant assessment year.

The period of limitation for preferring an appeal is 120 days from the date of receipt of a copy of the order.

From the pendency list furnished to us by the department of this Court, it appears that appeals of the year 1999 and onwards are pending.

Most of such appeals were filed but steps thereafter were not taken to prosecute them.

In some cases the appeals are yet to be admitted and in some cases notice of appeal is yet to be served.

The desirability of these appeals being entertained after such a long time requires an in-depth consideration.

Mr.Poddar, learned Senior Advocate, is appointed amicus curie in the matter.

Let the matter be listed on 7th July, 2014.

(GIRISH CHANDRA GUPTA, J.) (SUDIP AHLUWALIA, J.) sm AR[CR].

