

आयकर अपीलीय अधिकरण, न्यायपीठ – “B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
 (समक्ष)Before श्री ए. टी. वर्की, न्यायीक सदस्य एवं/and श्री एम. बालगनेश, लेखा सदस्य
 [Before Shri A. T. Varkey, JM & Shri M. Balaganesh, AM]

आयकर अपील संख्या / I.T.A No. 1481/Kol/2014
निर्धारण वर्ष/Assessment Year: 2005-06

Income-tax Officer, Wd-1(1), Siliguri	Vs.	M/s. Cachar King Plantation (P) Ltd. PAN: AABCC0744P)
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Date of Hearing	11.07.2017
Date of Pronouncement	14.07.2017
For the Appellant/ अपीलार्थी	N o n e
For the Respondent/ प्रत्यर्थी	Shri Subash Agarwal, Advocate

आदेश/ORDER

Per Shri A.T.Varkey, JM

This is an appeal filed by the revenue against the order of Ld. CIT(A), Jalpaiguri dated 08.05.2014 for AY 2005-06.

2. None appeared for the revenue and no adjournment sought, however, on perusal of the ground no.1 of the appeal, we note that the revenue is aggrieved by the decision of the Ld. CIT(A) while condoning the delay of 73 days for filing of appeal before him have not assigned any reason for such condonation. The Ld. AR was fair enough in concealing the fact that nowhere in the impugned order, the Ld. CIT(A) has given any reason for condonation of delay of 73 days in filing the appeal before the Ld. CIT(A). Therefore, in the interest of justice and fair play, we are inclined to set aside the order of the Ld. CIT(A) and remand the matter back to the file of Ld. CIT(A) to decide the application for condonation of delay in filing the appeal before the Ld. CIT(A) in accordance with law. Thereafter, the Ld. CIT(A) may decide the appeal on merit de novo in accordance with law, incase he condones the delay. With the aforesaid observation, we set aside the order and

remand the matter back to the file of the Ld. CIT(A) and direct the Ld. AR to be present before the Ld. CIT(A), Jalpaiguri on 12.09.2017. No separate notice to be issued in this respect. The appeal of revenue is allowed for statistical purposes.

3. In the result, appeal of revenue is allowed for statistical purposes.

Order is pronounced in the open court on 14.07.2017

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 14th July, 2017

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – ITO, Ward-1(1), Siliguri.
- 2 Respondent – M/s. Cachar King Plantation (P) Ltd., Bidhan Nagar,
Darjeeling
3. The CIT(A), Jalpaiguri
4. CIT , Jalpaiguri
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Sr. Pvt. Secy