

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA

Before: **Shri P.M. Jagtap, Accountant Member** and
Shri S.S. Viswanethra Ravi, Judicial Member

I.T.A No. 307/Kol/2016 A.Y: 2010-11

**M/s. Quadro Info
Technologies P.Ltd**

PAN: AAACQ 1163F

[Appellant]

Vs.

I.T.O., Ward 1(4), Kolkata

[Respondent]

For the Appellant

: Shri S.Jhajahria, FCA, Id.AR

For the Respondent

: Shri Saurabh Kumar, Addl.CIT, Id.Sr.DR

Date of hearing : 12-10-2017

Date of pronouncement : 25-10-2017

ORDER

Shri S.S.Viswanethra Ravi, JM:

This appeal by the Assessee is directed against the order of the Commissioner of Income Tax (Appeals), I, Kolkata dt. 27-01-2016 for the A.Y 2010-11.

2. The Id.AR submits that the appeal was filed before the CIT-A with the delay of 168 days due to bad health of Shri RP Salarpuria, but, for non submission of any evidence in support of this contention, the CIT-A dismissed appeal at the admission stage. The Id.AR also submits that the AO determined the total income of the assessee at Rs.28,07,690/- against Rs.3,17,607/- (profit) as shown by the assessee in its return. In view of the above, the assessee undertakes before us to file evidence in support of its delay of 168 days before the CIT-A and prayed to remand to the file of CIT-A for his fresh adjudication.

3. On the other hand, the Id.DR opposed to the same as submitted by the Id.AR of the assessee. He also submitted that the CIT-A has rightly dismissed the appeal of assessee at the admission stage for

non submission of any evidence supporting the impugned delay in filing the same before him and relied on the order of the CIT-A.

4. Heard both the parties and perused the record. We find that the CIT-A dismissed the appeal for non submission of any evidence to condone delay in filing appeal. Thus, we direct assessee to produce necessary evidence in support of its contention in condoning the delay and CIT-A shall consider the same raised before him. In the interest of justice, we deem it fit and proper to remand the Ground no. 1 to the file of the CIT-A for his fresh consideration and to pass a fresh order as per law. The assessee shall cooperate in the first appellate proceedings for speedy disposal. The assessee shall be at liberty to file evidences, if any, to substantiate its case. The assessee is also directed not to seek any further adjournment before the CIT-A in the first appellate proceedings. Therefore, the grounds raised by the assessee are allowed for statistical purpose.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 25-10-2017

Sd/-
P.M. Jagtap
Accountant Member

Sd/-
S.S. Viswanethra Ravi
Judicial Member

Dated : 25-10-2017

PP(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant: M/s. Quadro Info Technologies Pvt. Ltd C/o Salarpuria & Co. 7, C.R Avenue, Kolkata-72.
2. Respondent :Income Tax Officer, Ward 1(4), Kolkata, Aaykar Bhawan, P-7 Chowringhee Square, Kolkata-69.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata True Copy, By order,

Sr.PS/H.O.O,ITAT,Kol