IN THE INCOME TAX APPELLATE TRIBUNAL, BENCH 'D' KOLKATA

[Before Hon'ble Shri P.M.Jagtap, AM & Shri S.S.Viswanethra Ravi, JM ]

**ITA No.1577/Kol/2016**
**Assessment Year : 2006-07**

| Kirandip Kaur<br>Kolkata<br>(PAN: AKNPK 3643 C)<br>(Appellant) | -versus- | A.C.I.T., Circle-52,<br>Kolkata<br><br>(Respondent) |
|---|---|---|

For the Appellant: Shri B.K.Mantry
For the Respondent: Shri A.Bhattacharjee, Addl. CIT

Date of Hearing : 12.04.2018.
Date of Pronouncement : 27.06.2018.

**ORDER**

**Per S.S.Viswanethra Ravi, JM**

This is an appeal by the Assessee against the order dated 24.05.2016 passed by C.I.T-(A)-7, Kolkata for A.Y.2006-07

2. The ld. AR submits that CIT(A) dismissed the appeal grounds that the assessee filed the appeal with a delay of 1334 days for not explaining the day-to-day reasons in filing such delay. The CIT(A) without deciding the grounds of appeal on merits dismissed at page 2 of the impugned order. Further the ld. AR submits that the said appeal was filed within the limitation i.e. on 11.02.2011 and referred to page no.6 of the paper book. The ld. AR argued that though it was filed in time and due to restructuring of the income tax department the file could not be traced and the assessee was compelled to file another appeal with a delay of 1334 days.

3. The ld. DR submits in reply that no evidence whatsoever brought to the notice in the impugned proceedings and requested to remand the matter back to the file of CIT(A) for verification whether the assessee really filed the appeal on 19.02.2011.

4. Heard both the parties and perused the materials available on record. We find that in Form No.35 at page no.5 of the paper book clearly indicates that the appeal against the assessment order wherein the relevant claim in the first appellate proceedings appears to be Rs.4,93,710/-. On perusal of the assessment order we find that the assessed declared his income at Rs.8,66,413/-. But however, the AO added service charges of Rs.4,93,710/- and thereby determined the total income of the assessee at Rs.13,60,140/-. In the interest of justice taking into consideration the submissions of the ld. AR and DR we deem it proper to remand the matter to the file of CIT(A) for his fresh consideration in terms of the evidence of filing the appeal as shown in Form 35 placed at page no.6 of the paper book. The assessee is at liberty to produce the evidence in support of his contentions. Grounds raised by the assessee is allowed for statistical purposes.

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

**Order pronounced in the open Court on 27.06.2018.**

| Sd/- | Sd/- |
|---|---|
| [P.M.Jagtap]<br>Accountant Member | [ S.S.Viswanethra Ravi ]<br>Judicial Member |

Dated : 27.06.2018.

[RG Sr.PS]

Copy of the order forwarded to:

1.Kirandip Kaur, 81, Dr.G.S.Bose Road, 2nd Floor, Kolkata-700039.
2. A.C.I.T., Circle-52, Kolkata.
3. C.I.T.(A)-7, Kolkata 4. C.I.T.-2, Kolkata..
5. CIT(DR), Kolkata Benches, Kolkata.

True Copy

By order,

Senior Private Secretary
Head of Office/D.D.O., ITAT, Kolkata Benches