

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" KOLKATA*

Before **Shri S.S, Godara, Judicial Member**

ITA No.639/Kol/2018 Assessment Year:2012-13

Mr. Santosh Jaiswal 129C, Karl Marx Sarani, Kailash Apartment, Flat No.303, Kidderpore, Kolkata-700 023 [PAN No.AESPJ 4623A]	<u>बनाम/</u> <u>V/s.</u>	DCIT, Circle-64, 168, A.J.C. Bose Road, Kolkata-14
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Sauvik Guha, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Saurav Kumar, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	06-11-2018
घोषणा की तारीख/Date of Pronouncement	16-11-2018

आदेश /ORDER

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income-tax (Appeals)-19, Kolkata's order dated 15.01.2018 passed in case No. 102/CIT(A)-19/C-63/15-16 involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. I notice at the outset that CIT(A) has rejected the assessee's appeal for the reason that the same suffer from delay and taxpayer had not filed any condonation stating reasonable cause thereof. It emerges from the case file that there is no notice served to the assessee pinpointing any shortcoming in his lower appeal as per the CIT(A)'s order under challenge. Learned counsel vehemently contends during the course of hearing that assessee's lower appeal was very well filed within the

prescribed limitation period. I find that larger interest of justice would be served at this stage if the CIT(A) takes up assessee's lower appeal once again as per law and notifies all shortcomings therein including delay in filing. The assessee shall thereafter entitle to contest the said notice as per law followed by appropriate adjudication of his grievance on merits.

3. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in open court on 16/11/2018

Sd/-
(S.S. Godara)
Judicial Member

Kolkata,

*Dkp/Sr.PS

दिनांक:- 16/11/2018 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Mr. Santosh Jaiswal, 129C, Karl Mark Sarani, Kailash Apartment, Flat No.303, Kiddrepore, Kolkata-23
2. प्रत्यर्थी/Respondent-DCIT, Cir-63, 168 AJC Bose Road, Kolkata-14
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।