

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH : KOLKATA

[Before Hon’ble Shri S.S. Godara, JM]

I.T.A No. 1884/Kol/2018

Assessment Year : 2014-15

A.B. Furnishing Pvt. Ltd.
[PAN: AAECA 3416 F]
(Appellant)

–vs–

ACIT, Circle-23(2), Hooghly
(Respondent)

For the Appellant : None

For the Respondent : Shri C.J. Singh, JCIT, Sr. DR

Date of Hearing : 04.03.2019

Date of Pronouncement : 22.03.2019

ORDER

1. This assessee’s appeal for assessment year 2014-15 is directed against the CIT(A)-6, Kolkata’s order dated 19.06.2018 passed in case no. CIT(A), Kol-6/10554/2016-17 involving proceedings u/s 143(3) of the Income Tax Act, 1961 (in short the ‘Act’).

Heard both the parties. Case file perused.

2. It emerges at the outset that the CIT(A)’s order has dismissed the assessee’s appeal without condoning the delay in question of 53 days. He holds in Para 3 of his order under challenge that the assessee’s counsel failed to produce any supporting medical documentation in support of delay condonation. There is no indication forthcoming from lower appellate discussion as to whether the assessee had been granted sufficient opportunity to file the necessary medical certificate or not. Be that as it may, I am of the view that larger interest of justice would be served in case the CIT(A) proceeds to adjudicate the assessee’s appeal on merits. I accordingly condone the impugned delay

of 53 days' in filing and restore the entire issue back to the CIT(A) for fresh adjudication on merits within three effective opportunities of hearing.

3. This assessee's appeal is treated as allowed for statistical purposes.

Order pronounced in the Court on 22.03.2019

Sd/-

[S.S.Godara]
Judicial Member

Dated : 22.03.2019

SB, Sr. PS

Copy of the order forwarded to:

1. A.B. Furnishing Pvt. Ltd.,2/A, (180/A/B), N.T. Road, Baidyabati, Hooghly-712124.
2. ACIT, Circle-23(2), Hooghly
- 3..C.I.T(A).- 4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

Assistant Registrar
ITAT, Kolkata Benches