

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA
[Before Shri J. Sudhakar Reddy, Accountant Member]**

**I.T.A. No. 1378/Kol/2019
Assessment Year: 2015-16**

***M/s. Aristro Fincorp (P) Ltd.....Appellant
[PAN: AAECs 0680 H]***

Vs.

ITO, Ward-4(3), Kolkata.....Respondent

Appearances by:

Sh. S.K. Tulsyan, Adv., appeared on behalf of the Assessee.

Sh. Dhruvajyoti Ray, JCIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : November 05th, 2019

Date of pronouncing the order : November 27th, 2019

ORDER

Per J. Sudhakar Reddy, AM :-

This is an appeal filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-2, Kolkata ['CIT(A)' for short] dated 05.04.2019 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for the AY 2015-16.

2. After hearing rival contentions I find that the ld. CIT(A) has dismissed the appeal on the grounds of delay. The delay in question is of 16 days. In my view, the assessee has explained the reasons for the delay in a proper manner. In my view, the assessee was prevented by sufficient cause, from filing of the appeal in time before the ld. first appellate authority. Thus, I condone the delay and set aside the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law. The ld. CIT(A) is directed to admit the appeal and thereafter dispose off the same on merits after giving adequate opportunity of being heard to the assessee.

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

Kolkata, the 27th November, 2019.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 27.11.2019
Bidhan

Copy of the order forwarded to:

1. ***M/s. Aristro Fincorp (P) Ltd., 21 Parsee Church Street, Business Communication Centre, Ezra Street, Kolkata-700 001.***
2. ***ITO, Ward-4(3), Kolkata.***
3. CIT(A)-2, Kolkata. (sent through e-mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through e-mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches