

IN THE INCOME TAX APPELLATE TRIBUNAL "B"
(Virtual Court Hearing), BENCH KOLKATA

Before Sri J. Sudhakar Reddy, Accountant Member & Sri Sanjay Garg, Judicial Member

I.T.A. No.629/KOL/2020
Assessment Year: 2010-11

M/s Longview Sales Agencies Private Limited.....Appellant
[PAN :AABCL6969K]

ITO, Ward-1(2), KolkataRespondent

Appearances by:

Shri Ankit Jalan, Advocate, appeared on behalf of the Appellant.
Shri Dhrubojyoti Roy, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : December 30, 2020

Date of pronouncing the order : December 30, 2020

ORDER

Per J. Sudhakar Reddy :-

This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-17, Kolkata (hereinafter the 'Id. CIT(A)'), dated 06.03.2019 passed u/s 250 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2010-11.

2. There is a delay of 595 days in filing of the appeal. The assessee submits that he had filed an appeal before the Commissioner of Income Tax-1, Kolkata and whereas the appeal was transferred to Commissioner of Income Tax-17, Kolkata and he had no information about such transfer. He further submits that no notice of hearing was served on him by the Id. Commissioner of Income Tax-17, Kolkata and he was informed on a query that the Commissioner of Income Tax-17, Kolkata has disposed of the case ex parte on 06.03.2019. He submits that he had not received the copy of the appellate order and that he could collect the same from the portal of Income-tax department. Thus he

submits that the delay may be condoned and the appeal be admitted as the assessee decided to opt for “Vivad Se Viswas” scheme. The ld. DR submits that he does not have any objection as the assessee wanted to avail “Vivad Se Viswas” scheme.

3. After hearing rival submissions, we are convinced that the assessee was prevented by sufficient cause from filing of the appeal in time. Thus, we condone the delay and admit the appeal. Ordered Accordingly.

4. In the result, the appeal of the assessee is allowed.

Kolkata, the 30th December, 2020.

Sd/-
[Sanjay Garg]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 30.12.2020
RS

Copy of the order forwarded to:

1. M/s Longview Sales Agencies Pvt. Ltd., C/o. Agarwal Vishwanath & Associates,
133/1/1A, S.N. Banerjee Road, Pushkal Bhawan, 3rd Floor, Kolkata – 700013.

2. ITO, Ward-1(2), Kolkata.

3. CIT(A)-
4. CIT- ,
5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches