

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH 'B', KOLKATA
VIRTUAL HEARING**

[Before Shri J. Sudhakar Reddy, Hon'ble Accountant Member & Shri Sanjay Garg, Hon'ble Judicial Member]

I.T.A. No. 05/Kol/2021
Assessment Year: 2012-13

M/s. Shyam Metalics and Energy Ltd.....Appellant
(M/s. For Amazing Vinimay pvt. Ltd. since amalgamated)
83, 7th Floor
Trinity Towers
Topsia Road
Kolkata - 700 046
[PAN : AAHCA 1706 F]

Deputy Commissioner of Income Tax, Circle-1(1), Kolkata.....Respondent

Appearances by:

Shri A.K. Tulsiyan, FCA, appeared on behalf of the assessee.
Shri Dhruvajyoti Roy, JCIT, D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : January 22nd, 2020

Date of pronouncing the order : February 3rd, 2021

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) - 9, Kolkata, (hereinafter the "Id.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 28/02/2017, for the Assessment Year 2012-13.

2. There is a delay of 503 (Five Hundred Three) days in filing of this appeal by the assessee. After perusing the petitions for condonation for delay, we are convinced that the assessee was prevented by sufficient cause in filing the appeals in time. Hence, we condone the delay and admit the appeal. The assessee intends to avail "*Vivad Se Vishwas Scheme*".

3. The registry is further directed to post the case for hearing on out of turn basis in due course in case the assessee does not avail the "*Vivad Se Vishwas Scheme*" and withdraw the appeal.

4. Ordered accordingly.

Kolkata, the 3rd day of February, 2021

Sd/-
[Sanjay Garg]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 03.02.2021
{SC SPS}

Copy of the order forwarded to:

1. M/s. Shyam Metalics and Energy Ltd
(M/s. For Amazing Vinimay pvt. Ltd. since amalgamated)
83, 7th Floor
Trinity Towers
Topsia Road
Kolkata - 700 046

2. Deputy Commissioner of Income Tax, Circle-1(1), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches