

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA 'C' BENCH, KOLKATA  
[Virtual Court Hearing]**

**Before Shri P.M. Jagtap, Vice-President (KZ)  
&  
Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 83/KOL/2021  
Assessment Year: 2012-2013**

***M/s. Arman Advisory Pvt. Limited,.....Appellant  
SKB Sarani, Chasipara, Kolkata-700030  
[PAN:AAKCA1105H]***

***-Vs.-***

***Income Tax Officer,.....Respondent  
Ward-10(3), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, 6<sup>th</sup> Floor,  
Kolkata-700069***

**Appearances by:**

*Shri Bisweswar Ghosh, Advocate, appeared on behalf of the assessee  
Shri Devi Sharan Singh, CIT (D.R.), appeared on behalf of the Revenue*

Date of concluding the hearing : September 01, 2021

Date of pronouncing the order : September 01, 2021

**O R D E R**

**Per Shri P.M. Jagtap, Vice-President:-**

This appeal filed by the assessee is directed against the order of ld. Principal Commissioner of Income Tax, Kolkata-4, Kolkata dated 12.03.2019 (as per the revised Form No.36) passed under section 263 of the Income Tax Act, 1961.

2. It is noted that there is a delay of 141 days on the part of the assessee in filing this appeal before the Tribunal. In this regard, the assessee has filed an application seeking condonation of the delay due to lockdown as a result of COVID 19 pandemic and keeping in view the reasons given therein, we are satisfied that there was a sufficient cause for the delay of 141 days on the part of the assessee in filing this appeal before the Tribunal. Even the ld. D.R. has not raised any objection in this

regard. The delay of 141 days on the part of the assessee in filing this appeal before the Tribunal is accordingly condoned and the appeal of the assessee is being disposed of on merit.

3. At the time of hearing before the Tribunal, the ld. Counsel for the assessee has submitted that the assessee in this appeal originally had inadvertently assailed the assessment order dated 30.12.2019 passed by the Assessing Officer under section 144 of the Act read with section 263 and after noticing the said mistake, a Revised Form No. 36 has been filed by the assessee assailing the order of the ld. Principal CIT dated 12.03.2019 passed under section 263. He has submitted that the assessee, however, cannot change the nature of the appeal in toto by way of the revised appeal form as held by this Tribunal in the case of M/s. Goodpoint Stockist Pvt. Ltd. -vs.- PCIT-4, Kolkata vide order dated August 12, 2021 passed in ITA No. 82/KOL/2021. He has urged that the assessee may therefore be allowed to withdraw this appeal with the liberty to file a fresh appeal seeking that the time consumed in prosecuting the present appeal may not be taken into consideration for limitation purpose. Since the ld. D.R. has not raised any objection in this regard, we dismiss the appeal of the assessee as withdrawn with a liberty to the assessee to file the appeal afresh against the order of the ld. Principal CIT-4, Kolkata dated 12.03.2019 passed under section 263 seeking that the time consumed in prosecuting the present appeal may not be taken into consideration for limitation purpose.

**4. In the result, the appeal filed by the assessee is dismissed as withdrawn.**

Order pronounced in the open Court on September 01, 2021.

Sd/-

**(A.T. Varkey  
Judicial Member**

**Kolkata, the 1<sup>st</sup> day of September, 2021**

Sd/-

**(P.M. Jagtap)  
Vice-President**

Copies to : (1) **M/s. Arman Advisory Pvt. Limited,**

**SKB Sarani, Chasipara, Kolkata-700030**

- (2) **Income Tax Officer,  
Ward-10(3), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, 6<sup>th</sup> Floor, Kolkata-700069**
- (3) **Pr. Commissioner of Income Tax, Kolkata-4, Kolkata,**
- (4) **Commissioner of Income Tax ,**
- (5) **The Departmental Representative**
- (6) **Guard File**

*By order*  
*Senior Private Secretary/DDO,*  
*Income Tax Appellate Tribunal,*  
*Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**