

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.604/Kol/2021
Assessment Year: 2016-17**

M/s. R. S. Leder Waren Pvt. Ltd. (PAN: AAECR2438N)	Vs.	Income-tax officer, Ward-11(1), Kolkata.
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Sunil Surana, CA
Respondent by : Shri Sudipta Guha, CIT, DR

Date of Hearing : 07.06.2022
Date of Pronouncement : 07.06.2022

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

This appeal by the assessee is directed against the order of ld. Pr. CIT(A), Kolkata-2 Appeal No. ITBA/REV/F/REV5/2020-21/1031229976(1) dated 04.03.2021 for A.Y. 2016-17 passed against the assessment order u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') by ITO, Ward-11(1), Kolkata, dated 26.09.2018.

2. Appeal of assessee is time barred by 238 days. A condonation petition has been placed on record explaining the reasons for the delay stating that the order of Ld. Pr. CIT, Kolkata-2 dated 04.03.2021 was received on the same date. Therefore, due to restrictions imposed on the movement during the lockdown period, assessee could not contact the counsel and has contacted the counsel after returning normalcy. Hence, he requested before the bench since the assessee is prevented by sufficient and reasonable cause the delay of 238 days in filing the appeal may be condoned. We have heard both the sides and found that vide dated 10.01.2022 by the Hon'ble Supreme Court, the period from 15.03.2020 to 28.02.2022 is to be excluded for the purpose of

computing the limitation period during the COVID-19 Pandemic. Considering the facts and the explanation of the assessee, we condone the delay in filing the appeal and admit it for adjudication.

3. At the time of hearing Ld. Counsel for the assessee Shri Sunil Surana submitted an application for withdrawal of the appeal which is placed in file. In the said application the assessee has prayed before the bench to withdraw the above appeal as its grievances have been resolved by the AO u/s. 143(3) read with section 263 of the Act. The Ld. DR has got no objection in respect of the above prayer of the assessee. Since the grievance of the assessee has been resolved by the assessment order passed by the AO u/s. 143(3) read with section 263 of the Act, we dismiss the appeal of the assessee being withdrawn.

4. In the result, the appeal of assessee is dismissed as withdrawn.

Order pronounced in the open court

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER

Kolkata, Dated: 07.06.2022

JD, Sr. P.S.

Copy to:

1. The Appellant: M/s. R. S. Leder Waren Pvt. Ltd., 2nd floor, 32, Tiljala Road, Kolkata-700 039.
2. The Respondent: ITO, Ward-11(1), Kolkata.
3. The CIT-Kolkata-2.
4. The DR, ITAT, Kolkata Bench, Kolkata

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By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata

