

आयकर अपीलीय अधिकरण
IN THE INCOME TAX APPELLATE TRIBUNAL,
'SMC' BENCH, KOLKATA

Before Dr. Manish Borad, Accountant Member

I.T.A. No. 434/KOL/2022
Assessment Year: 2015-2016

M/s. Reliable Conclave Pvt. Limited,.....Appellant
C/o. Salarpuria Jajodia & Co.,
7, C.R. Avenue, Kolkata-700072
[PAN: AAFCR4654P]
-Vs.-

Income Tax Officer,.....Respondent
Ward-14(3), Kolkata,
Aayakar Bhawan Poorva,
110, Shanti Pally,
Kolkata-700107

Appearances by:

N o n e, for the Appellant

Shri Vijay Kumar, Addl. CIT, Sr. D.R., for the Respondent

Date of concluding the hearing : September 15, 2022

Date of pronouncing the order : September 20, 2022

आदेश

O R D E R

Per Dr. Manish Borad, Accountant Member:-

This appeal at the instance of assessee for assessment year 2015-16 is directed against the order of Id. Commissioner of Income Tax (Appeals)-5, Kolkata dated 22.01.2019 passed under section 143(3) of the Income Tax Act, 1961.

2. It is noted that there is a delay on the part of the assessee in filing this appeal before the Tribunal. In this regard, the assessee has filed application dated 27.07.2022 seeking condonation of the delay and keeping in view the reasons given therein, which prevented the assessee to file the appeal before this Tribunal within statutory time limit. I am

satisfied that there was a sufficient cause for the delay on the part of the assessee in filing this appeal before the Tribunal. I, therefore, condone the delay and admit the appeal for adjudication.

3. None appeared on behalf of the assessee when the case was called for hearing. I, therefore, decide to adjudicate the appeal with the assistance of ld. D.R. and available records.

4. On perusal of the impugned order, I find that the order of the ld. CIT(Appeals) is an *ex-parte* order and has been dismissed *in limine* without any discussion on merit of the case. Ld. D.R. is fair enough to not to raise any objection if the matter is restored to the file of ld. CIT(Appeals). I, therefore, restore all the issues to the file of ld. CIT(Appeals) for afresh adjudication and to pass a speaking order after deciding the issues on merits in accordance with law and after giving reasonable opportunity of being heard to the assessee. I also direct the assessee to place all the details before ld. CIT(Appeals) and not to take any adjournment unless otherwise required for reasonable cause.

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

Order pronounced in the open Court on September 20th, 2022.

Sd/-
(Manish Borad)
Accountant Member
Kolkata, the 20th day of September, 2022

Copies to : (1) **M/s. Reliable Conclave Pvt. Limited,**
C/o. Salarpuria Jajodia & Co.,
7, C.R. Avenue, Kolkata-700072

(2) **Income Tax Officer,**
Ward-14(3), Kolkata,
Aayakar Bhawan Poorva,
110, Shanti Pally, Kolkata-700107

(3) **Commissioner of Income Tax (Appeals)-5, Kolkata,**
(4) **Commissioner of Income Tax-** ,

- (5) *The Departmental Representative*
(6) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.