

। आयकर अपीलिय अधिकरण न्यायपीठ, कोलकाता ।

IN THE INCOME TAX APPELLATE TRIBUNAL

"A" BENCH, KOLKATA

BEFORE SHRI SANJAY GARG, HON'BLE JUDICIAL MEMBER

&

DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 291/Kol/2022

Assessment Year: 2017-18

Anushree Giri Karan Contai-I Serpur Etwaribar Contai Midnapore - 721401 PAN : AINPG8764G	Vs	A.C.I.T., Circle-27(2), Haldia
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :	Shri Manish Tiwari, FCA	
Revenue by :	Shri Partha Pratim Barman, Addl. CIT (D/R)	

सुनवाई की तारीख/Date of Hearing : 03/08/2022

घोषणा की तारीख /Date of Pronouncement: 22/09/2022

**आदेश/ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The present appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre (NFAC), (hereinafter the "Id. CIT(A)") dt. 08/04/2022, passed u/s 250 of the Income Tax Act, 1961 ("the Act") for the Assessment Year 2017-18.

2. At the outset the Id. Counsel for the assessee submitted that, the assessee could not get a fair opportunity to plead before the Id. CIT(A) due to various Covid protocols, which prevented the assessee to co-ordinate with its authorised representative to file necessary submission. Prayer was made to restore the issue raised in the instant appeal to the Id. CIT(A) for fresh adjudication, after considering the submissions of the assessee.

3. Per contra, the Id. D/R opposed the request of the Id. Counsel for the assessee stating that number of opportunities were given to the assessee and the assessee should have filed the submissions on the e-portal.

4. We have heard rival contentions and perused the record placed before us. We note that the assessee is an individual and return of income was filed

on 14/10/2017 declaring total income of Rs.24,15,790/-. After the case being selected for scrutiny through CASS, statutory notices were duly served and after considering the submissions of the assessee, various additions were made and income assessed at Rs.81,53,730/-. An income of Rs.26,59,335/- was also held to be taxable u/s 115BBE of the Act. The assessee carried the matter in appeal before the Id. CIT(A). On perusal of the impugned order, we notice that the assessee's appeal was migrated to the NFAC and various notices were issued during the period 30/12/2020 to 01/03/2022. It is well evident fact that the Country was passing through Covid pandemic during the most of the period in the years 2020 & 2021. This fact cannot be denied that the assessee may have faced some problem in complying with the notices issued by the Id. CIT(A) due to this reason. In the impugned order, the Id. CIT(A) has specifically observed that no submissions have been filed by the assessee. Under these facts and circumstances of the case, in the context of justice and being fair to both the parties, we deem it proper to set aside all the issues raised in the instant appeal to the file of the Id. CIT(A) for fresh adjudication after providing reasonable opportunity to the assessee to file necessary documents and written submissions in support of the grounds raised before us. Needles to mention that the assessee should remain compliant and should not take adjournments unless otherwise for reasonable cause.

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

**Order pronounced in the Court on 22<sup>nd</sup> September, 2022 at Kolkata.**

*Sd/-*

**(SANJAY GARG)  
JUDICIAL MEMBER**

*Sd/-*

**(MANISH BORAD)  
ACCOUNTANT MEMBER**

Kolkata, Dated 22/09/2022

*\*SC S.P.*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

**Assistant Registrar**  
आयकर अपीलीय अधिकरण  
**ITAT, Kolkata**