

आयकर अपीलीय अधिकरण
कोलकाता 'बी' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA**

डॉ. मनीष बोर्ड, लेखा सदस्य
एवं
श्री संजय शर्मा, न्यायिक सदस्य
के समक्ष

Before

**DR. MANISH BORAD, ACCOUNTANT MEMBER
&
SONJOY SARMA, JUDICIAL MEMBER**

**I.T.A. No.: 500/Kol/2022
Assessment Year: 2014-15**

DCIT, CC-2(3), Kolkata.....Appellant

Vs.

***Smt. Puja Agarwal.....Respondent
[PAN: AFTPA 3723 Q]***

**I.T.A. No.: 503/Kol/2022
Assessment Year: 2014-15**

DCIT, CC-2(3), Kolkata.....Appellant

Vs.

***Shri Rajnish Agarwal.....Respondent
[PAN: ACSPA 8482 C]***

**I.T.A. No.: 506/Kol/2022
Assessment Year: 2014-15**

DCIT, CC-2(3), Kolkata.....Appellant

Vs.

***Shri Suresh Agarwal.....Respondent
[PAN: ADAPA 9705 H]***

Appearances by:

Sh. Bharat Jain, A/R, appeared on behalf of the Assessee.

Sh. P.P. Barman, Addl. CIT, appeared on behalf of the Revenue.

Date of concluding the hearing : November 24th, 2022

Date of pronouncing the order : November 29th, 2022

ORDER

Per Manish Borad, Accountant Member:

The captioned appeals filed by the Revenue pertaining to the Assessment Year (in short "AY") 2014-15 are directed against the common order passed u/s 250 of the Income Tax Act, 1961 (in short the "Act") by Id. Commissioner of Income-tax (Appeals)-20, Kolkata [in short Id. "CIT(A)"] dated 18.02.2021 which is arising out of the assessment order framed u/s 143(3)/263 of the Act.

2. Registry has informed that the three appeals are time barred by 493 days. Condonation applications have been filed by the Revenue. Perusal of the same shows that the delay was on account of COVID-19 restrictions. We, therefore, in view of the judgment of The Hon'ble Supreme Court vide *Miscellaneous Application No. 21 of 2022* find that the limitation period in filing appeal between 15.03.2020 till 28.02.2022 has been excluded for calculating the limitation period in filing appeal under this period. Since the period of limitation in this case falls during this period, the same deserves to be extended and we, therefore, condone the delay of 493 days and admit the Revenue's appeals for adjudication.

3. At the outset, ld. Counsel for the assessee submitted that the instant bunch of appeals at the instance of the Revenue are against the order of ld. CIT(A) which was arising out of the order passed u/s 263 of the Act. However, since the order u/s 263 of the Act dated 22.03.2016 for AY 2014-15 was quashed by this Tribunal vide its order dated 28.02.2020 in bunch of appeals in ITA No. 1177/Kol/2018 & Ors., the consequential assessment order dated 26.11.2018 stands quashed and therefore, the instant appeal at the instance of the Revenue deserves to be dismissed as infructuous.

4. On the other hand, ld. D/R failed to controvert the contentions of the ld. Counsel for the assessee.

5. We have heard rival contentions and perused the records placed before us. The instant bunch of appeals for three different assesseees filed by the Revenue are against the order of ld. CIT(A) which is arising out of the assessment order framed u/s 143(3) r.w.s. 263 of the Act. The revisionary proceedings u/s 263 of the Act dated 16.03.2018 were challenged by all the three assesseees before this Tribunal and vide consolidated order in ITA No. 1177/Kol/2018 & Ors. dated 28.02.2020, the order u/s 263 of the Act was quashed by this Tribunal, thereby restoring the assessment order u/s 143(3) of the Act. Under these given facts and circumstances, since the proceedings carried out by ld. AO u/s 143(3) r.w.s. 263 of the Act and subsequent proceedings have

become infructuous, all the three appeals of the Revenue are dismissed as infructuous.

6. In the result, the appeals filed by the Revenue in I.T.A. Nos. 500, 503 & 506/Kol/2022 for AY 2014-15 are dismissed as infructuous as per terms indicated herein above.

Kolkata, the 29th November, 2022.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Manish Borad]
Accountant Member

Dated: 29.11.2022

Bidhan (P.S.)

Copy of the order forwarded to:

- 1. DCIT, CC-2(3), Kolkata.**
- 2. Smt. Puja Agarwal, 3, Alipore Road, Kolkata-700 027.**
- 3. Shri Rajnish Agarwal, B/4, 10th Floor, Satyam Tower, 3, Alipore Road, Kolkata-700 027.**
- 4. Shri Suresh Agarwal, B/4, 10th Floor, Satyam Tower, 3, Alipore Road, Kolkata-700 027.**
5. CIT(A)-20, Kolkata.
6. CIT-
7. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata