

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

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

Before

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

**I.T.A. No.: 475/Kol/2022
Assessment Year: 2015-16**

***Somnath Commosales Ltd.....Appellant
[PAN: AAOCS 2263 G]***

Vs.

ITO, Ward-7(3), Kolkata.....Respondent

Appearances by:

Sh. Siddharth Agarwal, Adv., appeared on behalf of the Assessee.

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

Date of concluding the hearing : November 23rd, 2022

Date of pronouncing the order : November 29th, 2022

ORDER

Per Manish Borad, Accountant Member:

This appeal filed by the assessee pertaining to the Assessment Year (in short "AY") 2015-16 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the "Act") by Id. Commissioner of Income-tax (Appeals)-23, Kolkata [in

short ld. "CIT(A)"] dated 25.04.2019 arising out of the assessment order framed u/s 144 of the Act dated 29.12.2017.

2. Registry has informed that the appeal is time barred by 160 days. Condonation application has been filed by the assessee. After perusing the same, we find force in the reasons mentioned therein and are satisfied that the assessee was prevented for reasonable cause in filing the instant appeal within statutory time limit. We, therefore, condone the delay and admit the appeal for adjudication.

3. At the outset, ld. Counsel for the assessee submitted that in the instant appeal, the impugned order is *ex-parte* and the assessee failed to get sufficient opportunity to give the submissions and file relevant documents in support of its grounds raised before ld. CIT(A). Prayer was made to restore all the issues in the instant appeal to the ld. CIT(A) for fresh adjudication.

4. Ld. D/R was fair enough in not raising any objection if the issues raised in the instant appeal is restored to ld. CIT(A).

5. We have heard rival contentions and perused the records placed before us. From perusal of the impugned order, we find that there was no appearance on behalf of the assessee before ld. CIT(A) and the impugned order was passed *ex-parte*.

6. We, therefore, considering the prayer made by the ld. Counsel for the assessee and no objection being raised by ld. D/R, restore all the issues in the instant appeal to the ld. CIT(A) for fresh adjudication and to pass a speaking order after considering the submissions as well as the relevant documents to be filed by the

assessee on being provided adequate opportunity and to decide in accordance with law. The assessee is directed to remain vigilant and file necessary documents, if considered, in support of its grounds of appeal and should not take adjournment, unless otherwise required for reasonable cause.

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

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. Somnath Commosales Ltd., 67/41, Strand Road, Cross Road, No. 10, Nimtalla, Kolkata-700 006.**
- 2. ITO, Ward-7(3), Kolkata.**
3. CIT(A)-23, Kolkata.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata