

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, KOLKATA

BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 698/Kol/2022
Assessment Year: 2018-19

M/s. PDP Steels Ltd. C/o. M/s. Salarpuri Jajodia & Co. 7, C.R. Avenue 3 rd Floor Kolkata - 700072 [PAN : AABCP6726C]	Vs	DCIT, CPC, Bengaluru
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Siddharth Jhajharia, FCA
Revenue by :	Shri P.P. Barman, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 09/02/2023
घोषणा की तारीख /Date of Pronouncement: 20/02/2023

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, Delhi, (hereinafter the "Id. CIT(A)") dt. 25/11/2022, passed u/s 250 of the Income Tax Act, 1961 ("the Act'), for Assessment Year 2018-19.

2. At the outset, the Id. Counsel for the assessee submitted that the Id. First Appellate Authority dismissed the appeal on account of delay in filing of the appeal and issues on merit have not been adjudicated. Further he stated that the delay in filing of the appeal before the Id. CIT(A) was on account of reason that the employee Mr. Madan Mohan Sahu, who received such order, did not communicate to the Directors of the company. Soon thereafter, he travelled outside for official job and forgot to communicate about the receipt of the order u/s 143(1). Thus, prayer was made for condoning the delay in filing of the appeal before the Id. CIT(A) and direct the Id. CIT(A) to give an opportunity to plead for the issues raised on merits in the appeal.

On the other hand, the Id. D/R opposed the request of the Id. Counsel for the assessee.

3. We have heard the rival contentions and perused the record placed before us. In the impugned order, the Id. CIT(A) has dismissed the appeal of the assessee on account of delay of 120 days in filing of the appeal. On perusal of the impugned order as well as an affidavit given by the assessee company, we notice that the said delay was on account of carelessness of the employee of the assessee company, who after receiving the assessment order did not communicate to the Directors of the assessee company. We also note that the issues raised on merits are arising out of the processing made u/s 143(1)(a) of the Act, mainly pertaining to computation of book profits u/s 115JB of the Act and deferred tax credit etc.

4. We, therefore, in the larger interest of justice whilst noting that the assessee has not gained anything by not being able to file the appeal, condone the delay in filing the appeal before the Id. CIT(A), remit all the issues raised on merit to the Id. CIT(A) for adjudication on merits and pass a speaking order after providing reasonable opportunity of being heard to the assessee and to file necessary documents, if any, required and plead its case.

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

Order pronounced in the Court on 20th February, 2023 at Kolkata.

Sd/-
(RAJPAL YADAV)
VICE-PRESIDENT

Sd/-
(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 20/02/2023

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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 , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata