

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

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष**  
Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.732/Kol/2022  
Assessment year: 2010-11

Alcove Construction Pvt. Ltd.....Appellant  
'Ganpati', 68/2, Harish  
Mukherjee Road,  
Bhowanipur,  
Kolkata-700025.  
[PAN: AACCA5779R]

vs.

ITO, Ward-10(2), Kolkata.....Respondent

**Appearances by:**

Shri S. S. Gupta, FCA, appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 13, 2023

Date of pronouncing the order : February 22, 2023

**आदेश / ORDER**

**संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 01.12.2022 of the National Faceless Appeal Centre [hereinafter referred to as the 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. counsel for the assessee has brought our attention to the impugned order of the CIT(A) to submit that the appeal of the assessee was dismissed in limine holding that the same was barred by limitation because of the delay of 42 days in filing the appeal before him. The ld. counsel has submitted that the aforesaid observation

of the CIT(A) that the appeal was barred by limitation was factually incorrect. He, in this respect, has relied upon the CBDT Circular No.20/2016 dated 26.05.2016, whereby, the time for e-filing of the appeals was extended upto 15.06.2016. However, the appeal in question, as noted by the CIT(A) himself, was filed by the assessee on 01.06.2016 itself. Therefore, there was no delay in filing the present appeal. Even otherwise, considering the fact that this was the first year of e-filing and the CBDT has also taken note of the difficulty in filing the e-appeal, the ld. CIT(A), otherwise, was supposed to condone the short delay in filing the present appeal.

3. In view of the above, the impugned order of the CIT(A) is set aside. The delay in filing the appeal before the CIT(A), if any, stands condoned. The ld. CIT(A) is directed to decide the appeal on merits. Needless to say that CIT(A) will give adequate opportunity to the assessee to present its case.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

***Kolkata, the 22<sup>nd</sup> February, 2023.***

Sd/-

**[डॉक्टर मनीष बोरड /Dr. Manish Borad]**

**लेखा सदस्य /Accountant Member**

Sd/-

**[संजय गर्ग /Sanjay Garg]**

**न्यायिक सदस्य /Judicial Member**

Dated: 22.02.2023.

RS

*Copy of the order forwarded to:*

1. Alcove Construction Pvt. Ltd
2. ITO, Ward-10(2), Kolkata
3. CIT(A)-

4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches