

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

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER
&
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER

I.T.A. No. 198/Kol/2023
Assessment Year: 2013-14

Apeejay House Pvt. Ltd. 15, Park Street Kolkata - 700016 [PAN : AACCA1959K]	Vs	DCIT, Circle-8(1), Kolkata
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अपीलार्थी/ (Assessee)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Manish Tiwari, FCA
Revenue by :	Shri Shubhrajyoti Bhattacharjee, CIT D/R

सुनवाई की तारीख/Date of Hearing : 18/05/2023
घोषणा की तारीख /Date of Pronouncement: 07/07/2023

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Id. CIT(A)"), bearing DIN & Order No. ITBA/NFAC/S/250/2022-23/1049633071(1) passed u/s 250 of the Income-tax Act, 1961 (hereinafter the 'Act'), dated 10/02/2023 for the Assessment Year 2013-14.

2. At the outset, the Id. Counsel for the assessee submitted that the Id. CIT(A) dismissed the appeal only on account of delay in filing of the appeal and no adjudication has been done on merit and further submitted that in pursuance to the CBDT Circular No. 20/2016, dt. 26/05/2016, the time for filing the appeal was extended till 15/06/2016 and the assessee submitted the appeal on 14/06/2015 and, therefore, there was no delay. Thus, prayer was made to direct the Id. CIT(A) to admit the appeal on merits and decide the issue raised therein considering the submissions of the assessee. On the other

hand, the Id. D/R was fair enough not to oppose the submissions of the assessee.

3. We have heard the rival contentions and perused the material placed before us.

4. Vide Ground No. 1, the grievance of the assessee is that the Id. CIT(A) erred in dismissing the appeal *in limine* on account of delay in filing of the appeal. We notice that the assessment u/s 143(3) of the Act was for Assessment Year 2013-14 was framed on 04/03/2016 and the same was served on 18/03/2016. At that point of time online filing of appeal before the Id. CIT(A) was commenced through online mode and there were certain technical defects faced by the users on the Income-tax portal. Considering such technical defects, CBDT issued a circular on 26/05/2016 bearing No. 20/2016 extending the deadline for e-filing of appeal up to 15/06/2016 in respect of appeals due to be filed up to 15/05/2016. We further notice that the assessee has filed appeal before Id. CIT(A) through online mode on 14/06/2016 and was well covered with the Circular referred hereinabove. Under these facts and circumstances, we observe that the Id. CIT(A) erred in dismissing the appeal holding that there was a delay of 56 days in filing the appeal.

5. Since there was no delay and assessee has filed the appeal within the prescribed time limit, we direct the Id. CIT(A) to admit the appeal of the assessee and decide all the issues raised on merit, by way of passing a speaking order considering the submissions of the assessee for which sufficient opportunity to be provided. The assessee is directed to remain vigilant and file necessary documents, if considered

necessary, in support of its grounds of appeal and should not take adjournment, unless otherwise required for reasonable cause. In case after providing sufficient opportunity to the assessee, there is no compliance before the Id. CIT(A), then Id. CIT(A) may decide in accordance with law.

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

Order pronounced in the Court on 7th July, 2023 at Kolkata.

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Sd/-

**(DR. MANISH BORAD)
ACCOUNTANT MEMBER**

Kolkata, Dated 07/07/2023

SC Sarma

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

1. अपीलार्थी / The Assessee
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 फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata