

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'SMC' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 684/KOL/2023
Assessment Year: 2012-2013**

***M/s. Fantastic Commercial Private
Limited,.....Appellant
Office No. 02 B 20, 350, Krishna Nagar,
New Shopping Center, Ghumar Mandi,
Ludhiana-141001, Punjab
[PAN: AABCF1527H]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-8(2), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

N o n e, appeared on behalf of the assessee

*Shri Gautam Patra, Addl. CIT, D.R., appeared on
behalf of the Revenue*

Date of concluding the hearing : December 12, 2023

Date of pronouncing the order : December 12, 2023

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The assessee is in appeal before the Tribunal against the order of Id. Commissioner of Income Tax (Appeals), National

Faceless Appeal Centre (NFAC), Delhi dated 20.05.2022 passed for A.Y. 2012-13.

2. Ld. 1st Appellate Authority has dismissed the appeal on the ground that the assessee did not file any details to substantiate its claim.

3. The Registry has pointed out that appeal is time-barred by 351 days. It was listed on the board on 21.08.2023, thereafter adjourned to 26.09.2023. On 26.09.2023, Shri Gaurav Sharma, C.A. was informed by telephone as well as notice was issued through Registered Post. Thereafter two more notices have been issued. The notice has been returned back with a postal remark that no one was available at the given address. The assessee failed to remove the objection, namely failed to give any application for condonation of delay as to why this appeal be decided on merit.

4. Considering the above fact, we do not find any merit to condone the delay. Hence, this appeal is dismissed being time-barred.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 12/12/2023.

Sd/-

Sd/-

(Manish Borad)
Accountant Member

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 12th day of December, 2023

*Copies to :(1) M/s. Fantastic Commercial Private Limited,
Office No. 02 B 20, 350, Krishna Nagar,
New Shopping Center, Ghumar Mandi,
Ludhiana-141001, Punjab*

*(2) Income Tax Officer,
Ward-8(2), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069*

*(3) Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre, Delhi;*

(4) CIT- , Kolkata;

(5) The Departmental Representative

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.