

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

श्री राजेश कुमार, लेखा सदस्य
एवं
श्री संजय शर्मा, न्यायिक सदस्य
के समक्ष

Before

**SRI RAJESH KUMAR, ACCOUNTANT MEMBER
&
SONJOY SARMA, JUDICIAL MEMBER**

**I.T.A. No.: 783/KOL/2023
Assessment Year: 2012-13**

***Nityadhara Dealtrade Private Limited.....Appellant
[PAN: AADCN 9428 P]***

Vs.

ITO, Ward-6(3), Kolkata.....Respondent

Appearances:

Assessee represented by – Sh. Amit Agarwal, Adv.

Department represented by – Sh. S. Datta, CIT (D/R).

Date of concluding the hearing : December 11th, 2023

Date of pronouncing the order : January 5th, 2024

ORDER

Per Rajesh Kumar, Accountant Member:

This appeal preferred by the assessee is against the order passed by Learned Commissioner of Income-tax (Appeals)-NFAC, Delhi [hereinafter referred to Ld. 'CIT(A)'] dated 19.06.2023 for the Assessment Year (in short 'AY') 2012-13.

2. The only issue raised in ground no. 2 is against the *ex-parte* order passed by ld. CIT(A) without considering the merit of the case.

3. The facts in brief are that the NFAC has issued notices fixing the dates for compliance on 25.01.2021, 01.03.2021, 25.08.2021, 13.10.2021 & 12.05.2022 which were not responded and replied by the assessee. Finally, ld. CIT(A) passed the *ex-parte* order dismissing the appeal of the assessee. Ld. Counsel for the assessee contends before us that the dates given for replying to various notices fall within the COVID period when the assessee as well as the Counsel's office was not in operation and therefore, the notices could not be replied. We observe from the records that the dates for making submissions before the faceless appellate authority were falling within the COVID period and therefore, the case of the assessee needs to be restored to the file of ld. CIT(A) so that the appeal could be decided after affording reasonable opportunity to the assessee. Accordingly, we restore this appeal to the file of ld. CIT(A).

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Kolkata, the 5th January, 2024.

Sd/-

[Sonjoy Sarma]
Judicial Member

Dated: 05.01.2024

Bidhan (P.S.)

Sd/-

[Rajesh Kumar]
Accountant Member

Copy of the order forwarded to:

- 1. Nityadhara Dealtrade Private Limited, 9/12, Lal Bazar Street, Mercantile Building, Room No. 10, 3rd Floor, Kolkata-700 001.**
- 2. ITO, Ward-6(3), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

//True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata