

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

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Girish Agrawal, Accountant Member**

**I.T.A. No. 1047/KOL/2023
Assessment Year: 2013-2014**

***Daisy Technosoft Pvt. Ltd.,.....Appellant
(Now Dream Buildhome Pvt. Ltd.),
14/3, Chhatawala Lane, 2nd Floor,
Kolkata-700012
[PAN: AACCD5953C]***

-Vs.-

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

Appearances by:

*Shri Manish Tiwari, A.R., appeared on behalf of the
assessee*

*Shri P.P. Barman, Addl. CIT, appeared on behalf of the
Revenue*

Date of concluding the hearing : January 18, 2024

Date of pronouncing the order : January 25, 2024

O R D E R

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

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals),

National Faceless Appeal Centre (NFAC), Delhi dated 13.09.2023 passed for A.Y. 2013-14.

2. The assessee has taken seven grounds of appeal but in brief, the first preliminary grievance of the assessee is that ld. CIT(Appeals) has erred in construing that the appeal is time barred by 70 days and since the assessee failed to explain the delay by filing a valid application, this appeal deserves to be dismissed being time barred.

3. With the assistance of ld. Representatives, we have gone through the record carefully. It has been pointed out to us that the impugned assessment order was passed on 21.03.2016. This was the first year when on-line appeal was required to be filed. The assessee first filed the manual appeal, which was filed well within the time. The ld. CIT(Appeals) has issued a letter dated 06.06.2016 asking the assessee to file appeal online and accordingly the assessee has filed the appeal online before the ld. CIT(Appeals). Due to this procedural aspect, the alleged delay has been construed by the ld. CIT(Appeals).

4. On due consideration of the above facts, we are of the view that ends of justice would meet if we condone the alleged delay and remit this issue back to the file of ld. CIT(Appeals) for deciding the appeal on merit.

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

Order pronounced in the open Court on 25/01/2024.

Sd/-

(Girish Agrawal)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 25th day of January, 2024

*Copies to :(1) Daisy Technosoft Pvt. Ltd.,
(Now Dream Buildhome Pvt. Ltd.),
14/3, Chhatawala Lane, 2nd Floor,
Kolkata-700012*

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

*(3) Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre (NFAC), 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.