

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

श्री संजय शर्मा, न्यायिक सदस्य  
एवं  
श्री गिरीश अग्रवाल, लेखा सदस्य  
के समक्ष

**Before  
SRI SONJOY SARMA, JUDICIAL MEMBER  
&  
SRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**I.T.A. No.: 1044/KOL/2023  
Assessment Year: 2012-13**

***M/s. Pushpsri Fiscal Services Pvt. Ltd.....Appellant  
[PAN: AABCP 6494 R]***

***Vs.***

***ITO, Ward-5(2), Kolkata.....Respondent***

**Appearances:**

***Assessee represented by: Sh. Miraj D. Shah, A/R.***

***Department represented by: Sh. B.K. Singh, JCIT, Sr. D/R.***

Date of concluding the hearing : February 15<sup>th</sup>, 2024

Date of pronouncing the order : February 15<sup>th</sup>, 2024

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal of the assessee for the assessment year 2012-13 is directed against the order dated 09.05.2022 passed by the Commissioner of Income Tax (Appeals)-NFAC, Delhi [in short ld. 'CIT(A)'].

2. At the outset, we find that there is a delay of 452 days in filing of the appeal by the assessee. We after perusing the petition for condonation are convinced that the assessee was prevented by sufficient cause from filing the appeal in time and hence delay is condoned and appeal is admitted.

3. At the outset, ld. Counsel for the assessee submitted before the Bench that the assessment order was passed in the name of Sangit Tracon Pvt. Ltd.

on 30.03.2015. Against the order of assessment, assessee filed an appeal before ld. CIT(A) on 20.04.2015. During the intervening time, assessee company namely Sangit Tracon Pvt. Ltd. was merged with Pushpsri Fiscal Services Pvt. Ltd. vide order dated 23.12.2015 passed by Hon'ble Calcutta High Court. Subsequent to it, ld. CIT(A) took up the hearing of the case by issuing notice in the name of Sangit Tracon Pvt. Ltd. which was never received by the merged company namely Pushpsri Fiscal Services Pvt. Ltd. Therefore, it could not comply to such notice issued in the name of earlier company namely Sangit Tracon Pvt. Ltd. After getting the aforesaid information, the successor company, Pushpsri Fiscal Services Pvt. Ltd. has filed the instant appeal against the order passed by ld. CIT(A) against Sangit Tracon Pvt. Ltd. and prayed before the Bench to set aside the impugned order and restore the matter to the file of ld. CIT(A) and decide the issue afresh after giving opportunity of being heard to the successor company, Pushpsri Fiscal Services Pvt. Ltd., PAN- AABCP6494R on e-mail address- *pushpsri98300@gmail.com*.

4. On the other hand, ld. D/R did not make any objection on such prayer made by the ld. Counsel for the assessee.

5. We, after hearing the submission of both the parties and perusing the material available on record, find it necessary to remand back the whole issue to the file of ld. CIT(A) and decide the matter afresh after giving reasonable opportunity of being heard to the successor company in terms of our above finding.

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

**Order pronounced in the open Court on 15<sup>th</sup> February, 2024.**

Sd/-  
**[Girish Agrawal]**  
Accountant Member

Sd/-  
**[Sonjoy Sarma]**  
Judicial Member

Dated: 15.02.2024

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

- 1. M/s. Pushpsri Fiscal Services Pvt. Ltd., 77/79, Netaji Subhash Road, 5<sup>th</sup> Floor, Kolkata-700 001.**
- 2. ITO, Ward-5(2), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

*//True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata