

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

[Before Dr. Manish Borad, Accountant Member &  
Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 13/Kol/2024**  
**Assessment Year : 2016-17**

Lytton Hotel	vs	ACIT, Circle-32, Kolkata
PAN: AABFL 1766 D		
Appellant		Respondent

Date of Hearing	15.04.2024
Date of Pronouncement	17.04.2024
For the Assessee	Siddharth Agarwal, Advocate
For the Revenue	Archana Gupta, Addl. CIT, Sr. DR

**ORDER**

**Per Sonjoy Sarma, JM:**

This appeal of the assessee for the assessment year 2016-17 is directed against the order dated 30.05.2023 passed by the ld. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as 'the ld. CIT(A)'].

2. At the outset, ld. counsel for the assessee submitted that there is a delay of 156 days in filing the appeal by the assessee before this Tribunal. This was happened due to sudden death of AR of the assessee namely Shri Ajoy Kumar Saha who was handling the matter of assessee before the lower authorities. The ld. AR stated that due to death of the then AR of the assessee, proper steps could not be taken on behalf of the assessee and the matter was heard ex-parte against the assessee.

3. We after considering the submissions of the AR of the assessee and on perusing the supported affidavit filed by the

assessee find that there is a reasonable cause for delay in filing the appeal. Accordingly, we condone the delay in filing the appeal.

4. At the time of hearing, the contention of the AR of the assessee is that the impugned order passed by ld. CIT(A) is an ex-parte order. Although notices were issued on 29.01.2021, 15.01.2021, 30.03.2022, 05.05.2022 and 11.05.2023 respectively. However, the assessee initially could not comply response to the notices due to Covid Pandemic prevails at that point of time and the ld. AR of the assessee was also passed away due to which proper steps could not be taken on behalf of the assessee. Therefore, the impugned order was passed ex-parte against the assessee. He, therefore, prayed before the bench to give the assessee one more opportunity to represent its cases before CIT(A) in order to substantiate its claim by submitting supported documents before the authorities below.

5. We after hearing both the parties and perusing the material available on record find that in the present case assessee could not submit its documents before the ld. CIT(A) as well as before the assessing officer to protect its interest. We, therefore, set aside the above issue to ld. CIT(A) with the direction to re-examine the issue afresh after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to remain vigilant about pendency of the case before ld. CIT(A) and appear as and when notice would serve upon the assessee. In

terms of the above, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 17.04.2024.

Sd/-

Sd/-

(Dr. Manish Borad)  
Accountant Member

(Sonjoy Sarma)  
Judicial Member

Dated: 17.04.2024  
*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Lytton Hotel, C/o. Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor, Kolkata-700069.
2. Respondent – ACIT, Circle-32, Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata