

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

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

**I.T.A. No. 454/Kol/2024**  
**Assessment Year : 2015-16**

M/s. Regal Plywood Industries Pvt. Ltd.	vs	ITO, Ward-1(1), Kolkata
PAN: AACCR 9471 M		
Appellant		Respondent

Date of Hearing	21.05.2024
Date of Pronouncement	21.05.2024
For the Assessee	Shri Sujoy Sen, AR
For the Revenue	Shri S.B. Chakraborty, JCIT, Sr. DR

**ORDER**

**Per Sonjoy Sarma, JM:**

This appeal of the assessee for the assessment year 2015-16 is directed against the order dated 22.02.2024 passed by the ld. Commissioner of Income-tax, Appeal, ADDL/JCIT (A)-1, Pune [hereinafter referred to as 'the ld. CIT(A)'].

2. At the outset, ld. Counsel for the assessee submitted that the order of the ld. CIT(A) is an *ex-parte* without considering various grounds taken by the assessee and nothing has been dealt on merits except reiterating assessment order on the disallowances/additions made by the ld. AO. The assessee could not get any opportunity to file its submissions and other relevant details. Moreover, the ld. AR stated that while passing the impugned order, ld. CIT(A) without considering the condonation of delay of 85 days in filing the appeal by the assessee before him. Although, in this regard assessee has filed an affidavit in support of its claim by stating that impugned order was served on 28.03.2018 along with a copy of letter dated 23.03.2018 issued from the office of ITO, Ward-1(1), Kolkata where it was clearly stated that the ld. AO has failed to sent the records to the correct address in first

place and also failed to take ameliorative measure even after noticing the whole grounds. Thus, the assessee referring to grounds of the appeal, it has prayed that grounds raised in the instant appeal may be restored to the ld. CIT(A) for adjudicating afresh after providing reasonable opportunity of being heard condoning the delay in filing the appeal by the assessee.

3. Per contra, ld. DR was fair enough not to oppose this request of the ld. counsel for the assessee.

4. We have heard the rival contentions and perused the records placed before us. Through grounds, the assessee has stated that ld. CIT(A) failed to appreciate the materials on record and passed the order *ex-parte*. On perusal of the impugned order, we noticed that the instant ground raised by the assessee has merit as in the impugned order, ld. CIT(A) merely passed by dismissing the appeal of the assessee. As the assessee in the instant case could not file necessary details as well as submissions at the time of hearing before the ld. CIT(A) and it is an *ex-parte* order without considering condonation of delay in filing the appeal. Under these given facts and circumstances, we condone the delay of 85 days in filing the appeal before ld. CIT(A) and restore the matter in the instant appeal to the file of ld. CIT(A) for adjudication afresh by passing a speaking order after considering the submission made by the assessee and while doing so reasonable opportunity of being heard should be provided to assessee. The assessee is also directed to remain vigilant and file necessary documents in support of its grounds of appeal and should not take any further adjournment, unless otherwise required for reasonable cause. In case after providing sufficient opportunity to the assessee,

there is no compliance before the ld. CIT(A), then the ld. CIT(A) may proceed to pass the order in accordance with law.

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

Order pronounced in the open court on 21.05.2024.

Sd/-

Sd/-

(Dr. Manish Borad)  
Accountant Member

(Sonjoy Sarma)  
Judicial Member

Dated: 21.05.2024

*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant- M/s. Regal Plywood Industries Pvt. Ltd., C/o. M/s. Salarpuria Jajodia & Co., 7, C.R. Avenue, 3<sup>rd</sup> Floor, Kolkata – 700072.
2. Respondent – ITO, Ward-1(1), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata