

आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसएमसी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA

कुमारी मधुमिता राय, न्यायिक सदस्य के समक्ष

[Before Ms. Madhumita Roy, Judicial Member]

I.T.A. No. 1324/Kol/2024

Assessment Year: 2020-21

Federation of Indian Photography (PAN: AAATF 2145 B)	Vs.	ADIT, CPC, Bangaluru
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	15.10.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.10.2024
For the Appellant/ निर्धारित की ओर से	Shri Moley Roy Choudhury, Advocate Shri Avijit Kumar Sen, CA
For the Respondent/ राजस्व की ओर से	Shri Pradip Kumar Biswas, Addl. CIT

ORDER / आदेश

The instant appeal filed by the assessee is directed against the order dated 26.03.2024 passed by the Commissioner of Income Tax, Appeal Hyderabad arising out of the order of intimation dated 23.12.2021 under Sections 143(1) of the Income Tax Act, 1961 [hereinafter referred to ‘the act’] for Assessment Year 2020-21 on the ground of limitation.

2. The appeal preferred by the assessee before the First Appellate Authority was time barred by 566 days. The assessee duly filed the explanation in support of such delay. Delay was mainly on the fact of the assessee not having been informed about such intimation of the CPC by the Learned Advocate who was entrusted to deal with

the assessee's Income Tax file and only on 01.07.2023, from the Income Tax site, the assessee could come to know about the intimation and then the appeal was filed before the Learned CIT-A challenging the same but has dismissed on the ground of limitation.

3. There is no laches on the part of the assessee, otherwise, in dealing with the matter and also in preferring the appeal before the CIT(A) as also submitted before us by the Learned counsel appearing for the assessee in addition to the explanation so rendered by the assessee before the First Appellate Authority as already discussed hereinabove. Relevant to mention that the Learned DR has also not raised any objection to such submission made by the ld. AR with all his fairness.

4. Having heard the Learned counsels appearing for the parties and having regard to the explanation rendered by the assessee in filing the appeal before the Learned CIT(A) which appears to be genuine, we condone the delay in preferring such appeal before the First Appellate Authority. We, further, in order to prevent the miscarriage of justice find it fit and proper to grant an opportunity of being heard to the assessee by the authorities below for proper consideration of the matter and hence we remit the issue to the file of the Ld. CIT-A for his consideration afresh. The Ld. CIT-A is further directed to grant an opportunity of being heard to the assessee and to consider the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter and to pass a reasoned order strictly in accordance with law. The appeal filed by the assessee is, thus, allowed for statistical purposes.

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

Order is pronounced in the open court on 16th October, 2024

Sd/-

Madhumita Roy (मधुमिता राय)
Judicial Member/न्यायिक सदस्य

Dated: 16th October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Federation of Indian Photography, 8/2C, Rajarhat, Bishnupur, Anantapur, Chandpur, South 24 Parganas-700135.
2. Respondent – ADIT,CPC, Bangaluru
3. Ld. CIT(A)-Addl/JCIT(A)-2, Hyderabad
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata