

**आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"C" BENCH, KOLKATA**

**BEFORE SONJOY SARMA, JUDICIAL MEMBER**  
**&**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1312/KO/2024**  
**Assessment Year: 2011-12**

<b>Umang Webtech Private Limited</b> 196/C, C.R. Avenue, Kolkata-700007	Vs	<b>Income Tax Officer,</b> Ward 1(3), Kolkata-700 069
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

Assessee by :	Shri Amit Agarwal, AR
Revenue by :	Shri Loviesh Shelley, DR

सुनवाई की तारीख/**Date of Hearing** : 24.10.2024  
घोषणा की तारीख /**Date of Pronouncement** : 04.11.2024

**आदेश/ORDER**

**PER SONJOY SARMA, JUDICIAL MEMBER:**

The captioned appeal filed by the assessee, pertaining to assessment year 2011-12 is directed against the order passed by the National Faceless Appeal Centre, Delhi (hereinafter referred to as the 'Id. CIT(A)') dated 10.10.2023 passed u/s 250 of the Income Tax Act, 1961 ('Act'), which is arising out of the assessment order u/s 144 read with section 147 of the Income-tax Act, 1961 (the Act) dated 20<sup>th</sup> November, 2018,

2. At the outset, the Id. Authorized Representative for the assessee submitted that there is delay of 186 days in filing the appeal before this Tribunal. The reasons for delay as explained by Id. Authorized Representative is that no proper compliance was done by previous consultant and it took time for search of new

consultant. Due to this, there was an unavoidable delay of 186 days in filing the appeal. The ld. Authorized Representative requested to condone the delay emphasizing that the delay is due to genuine and reasonable cause beyond the control of the assessee and no mala fide intention was involved for delay in filing the appeal. The ld. Authorized Representative prayed that the delay being condoned in the interest of justice, so the assessee's case can be heard on merits.

3. We after considering the submissions made by the ld. Authorized Representative and facts placed before us, we are of the view that the delay of 186 days in filing the appeal was due to reasonable cause as explained by the assessee. The delay was due to administrative reasons and there was no deliberate attempt by the assessee to delay in filing. In the interest of justice and fair play, we hereby condone the delay in filing the appeal. The appeal will now be heard on merits.

4. Before us, the ld. Authorized Representative stated that at the time of framing of the assessment order, the order was passed u/s 144 of the Income-tax Act, 1961 (the Act) against the assessee, since the assessee did not represent its case properly, ex-parte order was passed against the assessee.

5. Even before ld. CIT (A), the assessee could not properly represent the case, therefore, assessee prayed before the Bench that one opportunity may be given to the assessee in order to substantiate its claim by submitting certain documents in order to establish its case.

6. As the prayer made by the ld. Counsel for the assessee, the ld. DR did not object the same.



7. We after hearing the submissions of both the parties and perusing the materials available for record, we find that in the instant case, the assessment order was passed ex-parte 144 of the Act, and assessee could not represent its case properly before the ld. AO. Therefore, in the interest of justice and fair play to both the parties, it is necessary to remand back the whole issue to the file of the ld. AO with a direction to re-examine the issue afresh and also directed the assessee to file necessary supporting documents in order to substantiate its claim without any fail. The ld. AO is directed on doing so, appropriate notice should be given to the assessee before passing any order. In terms of the above, the appeal of the assessee is allowed for statistical purpose.

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

**Order pronounced in the Court on 4<sup>th</sup> November, 2024, at Kolkata.**

**Sd/-**

**(SANJAY AWASTHI)  
ACCOUNTANT MEMBER**

**Sd/-**

**(SONJOY SARMA)  
JUDICIAL MEMBER**

Kolkata, Dated 04.11.2024

**\*SS, Sr.Ps**

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

**TRUE COPY**

**आदेशानुसार/ BY ORDER,**

**Sr. PS/ Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Kolkata**