

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA

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

**I.T.A. No. 482/Kol/2024
Assessment Year: 2017-18**

Basudebpur Samabay Krishi

Unnayan Samity Limited,

Basudebpur Chachanda, Jangipur,

Murshidabad - 742224

[PAN: AABTB1272A]

.....**Appellant**

vs.

ITO Ward - 42(1), Murshidabad

39, R.N. Tagore Road, Behrampur,

Murshidabad - 742101

..... **Respondent**

Appearances by:

Assessee represented by : Soumitra Choudhry, AR

Department represented by : Akhil Kumar, Sr. DR

Date of concluding the hearing : 12.11.2024

Date of pronouncing the order : 18.11.2024

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, (NFAC), Delhi (hereinafter referred to as "the Ld. CIT(A)") passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for Assessment Year 2017-18, dated 20.02.2023, which has been passed against the assessment order u/s 144 of the Act, dated 30.12.2019.

1. In this case, there is a delay of more than 300 days in the filing of the present appeal. The appellant has filed an affidavit indicating the reasons for delay as under:

AFFIDAVIT

“I, Sunil Chowdhury, Son of late Jagannath Chowdhury, aged about 53 years, by religion Hindu, by occupation business do hereby solemnly affirm and state as follows:

(1) That the Ld. CIT(A)-NFAC has passed the appellate order for the assessment year 2017-18 on 20.02.2023. 60 days thereafter is 21.04.2023, so the due date for presenting the appeal has expired before. The appeal is filed on 08.03.2024, thereby 322 days of delay.

(2) That I, the secretary of Basudebpur Samabay Krishi Unnayan Samity Ltd. found the appellate order in the I.T. Portal on 1st week of July, 2023, as I am irregular to showing the I.T. Portal and then handed over to Sri Pallav Sarkar, Advocate for further step to be taken. Then the A/R. was suffering from decease and totally forgotten about it.

(3) That on 02.10.2023 brought to my knowledge when I enquired about it and the A.O. is pressing hard for payment of raising demand. The said A/R. is not very conversant with the Tribunal matters, therefore, he has not advised us to file appeal before the Hon'ble Tribunal against the order passed u/s. 250 of the 1.T. Act.

(4) Then I have approached Sri Soumitra Choudhury, Advocate on 26.02.2024 for some other taxation matter who has advised us to file the appeal immediately along with a delay Condonation Petition. Then he has prepared Memorandum along with grounds of appeal immediately which is filing on 8.3.2024.

(5) That considering the above facts and in the circumstances of the case, your goodselves would appreciate that there were sufficient causes for such delay in presenting the appeal, therefore, the said delay may kindly be condoned by your goodselves and to hear the appeal on merits.

(6) What are stated above are true to best of my information and belief.”

1.1 In light of the reasons mentioned in the said affidavit this appeal is admitted for adjudication.

2. In this case, the Ld. AO passed an order u/s 144 of the Act on the grounds that the appellant had not filed the return of income and also did not adequately comply with the notices issued for eliciting information/submissions. The Ld. AO thereafter, proceeded to add Rs. 5,88,70,070/- u/s 69A of the Act. It is seen from the impugned order that 4 opportunities given by the Ld. CIT(A) were not availed and hence the appeal was dismissed on account of non-persuasion.

3. Before us, the Ld. AR filed audited accounts and some other documents to show that there was delay in audit of accounts and due to

some internal problems within the Society, compliance could not be made before the authorities below.

3.1 The Ld. DR relied on the orders of authorities below.

4. We have carefully considered the arguments and also the material before us. It is felt that in the interest of substantive justice this matter deserves to be remanded to the file of Ld. AO, where the appellant would do well to make a comprehensive presentation of the facts to ensure that his correct income would be assessed.

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

Order pronounced in the court on 18.11.2024

Sd/-
[Sonjoy Sarma]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 18.11.2024.
AK, PS

Copy of the order forwarded to:

1. Basudebpur Samabay Krishi Unnayan Samity Limited
2. ITO Ward – 42(1), Murshidabad
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches