

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No.1907/KOL/2024
(Assessment Year:2012-13)**

Intelligent Infrastructure Ltd.
3/1, Dr. U.N. Brahmachari Street,
Kolkata-700017, West Bengal

Vs.

DCIT
Aaykar Bhavan, P-7,
Chowringhee Square,
Kolkata-700069, West Bengal

(Appellant)

(Respondent)

PAN No. AABCP8597P

Assessee by : Shri N.S. Saini, AR
Revenue by : Shri Vineet Kumar, DR

Date of hearing: 11.12.2024

Date of pronouncement : 16.12.2024

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 26.10.2023 for the AY 2012-13.

02. The assessee has challenged the order on four grounds. There are two effective issues involved, one is against the confirmation of addition of ₹46,59,093/- as made by the Id. AO on account of bogus project expenses and second against the confirmation of ₹6,01,000/- as made by the Id. AO on account of undisclosed income from maintenance.
03. At the outset, we note that there is a delay of 258 days for filing the appeal for which assessee has moved a condonation petition along with affidavit of Shri Pradeep Kumar Sureka son of Bishwambhar



Dayal Sureka R/o 3/1, Dr. UN Brahmachari Street, Kolkata-700017 dated 7th September, 2024, explaining the reason for delay. We observe that the assistant manager account and taxation who is looking after the matter, retired on 31st March, 2023, but was granted the extension of service. He suddenly got ill in November, 2023, following serious sickness and could not access the tax portal of Id. Commissioner of Income-tax (Appeals). We note that the asst. manager finally resigned permanently on 29th February, 2024. The assessee only came to know about the appellate order having been passed when the CPC on 23.08.2024, served a notice to the assessee for adjustment of refund against the demand raised. The assessee immediately filed the appeal before the Tribunal with a delay of 258 days. Having heard the rival contentions and perusing the materials available on record, we find that the delay is for sufficient and bonafide reasons and is accordingly condoned.

04. After hearing both the sides on the issues involved and going through the records available before us, we find that the Id. CIT (A) has given a clear-cut finding that the assessee failed to explain the project expenses as well as any possible explanation for unexplained income of ₹6,01,000/- which are added by the Id. AO to the income of the assessee. We note that the assessee has furnished the details / voucher before the appellate authority in annexure 13, which according to the appellate authority was not corresponding to the year under consideration. Considering these facts and circumstances, we are of the view that the issue needs to be examined at the level of the Id. CIT (A) so that the adjudication could be made *denovo*.
05. After taking into account the facts and circumstances of the case and evidences on record, we accordingly, restore the issue to the file of



the Id. CIT (A) with a direction to decide the same after affording reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 16.12.2024.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 16.12.2024

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata