

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA**

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

**ITA No.1114/KOL/2024  
(Assessment Year: 2018-19)**

**Allied Besco (Jv)**  
C/O M/S. Besco Ltd. Foundry,  
7<sup>th</sup> Floor, Poonam Building, 5/2,  
Russel Street, Kolkata-700071,  
West Bengal

**(Appellant)**

**ACIT, Circle,**  
10B, Middleton Row,  
Kolkata-700071, West Bengal

**Vs.**

**(Respondent)**

**PAN No. AADAA3076G**

**Assessee by** : Shri Saswati Mitra Dutta &  
Ms. Rajashree Dutta, Ars  
**Revenue by** : Shri Raja Sengupta, 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 20.12.2023 for the AY 2018-19.

02. At the outset, we note that there is a delay of 86 days in filing the appeal before the Tribunal by the assessee and assessee moved a condonation petition along with the evidences as regards illness of authorized signatory due to which the appeal could not be filed within the stipulated time. We note that this is a case of AOP (Association of Person) and the assessee has explained the delay of each and every day of delay in filing the appeal. We consider the reasons to be

sufficient and bonafide and condone the delay. Accordingly, we admit the appeal for adjudication.

03. The Id. Counsel for the assessee pointed out that the orders have been framed by the authorities below, *ex-parte* when the assessee failed to respond on various dates fixed for hearing. The Id. AR submitted that the assessment was framed u/s 144 read with section 143(3A)(3B) of the Act vide order dated 08.04.2021 by the AO. Similarly, the appellate order was passed by the Id. CIT (A) on 20.12.2023, dismissing the appeal of the assessee in limine. The Id. AR submitted that the proceedings before both the authorities could not be attended as the notices were not served physically but on ITBA portal and also sent through email to the assessee with which the assessee was not conversant with. The Id. AR submitted that the assessee could not access the notices issued by the lower authorities and therefore, the proceedings remained unattended. The Id. AR therefore, prayed that in the interest of justice and fair play the assessee may kindly be allowed one more opportunity to present its case before the Id. AO by restoring this appeal to the file of the Id. Assessing Officer.
04. On the other hand, the Id. DR left the issue at the wisdom of the Bench.
05. After hearing the rival contentions and perusing the materials available on record, we find that the assessment in this case was framed during Covid period and hence , the assessee could not respond the various notices issued during the assessment proceedings. Similarly, before he Id. CIT (A) also the appeal of the assessee was dismissed *ex-parte*, in limine when the assessee was failed to appear on various dates due to non-accessibility of the



notices issued by the appellate authority. Under these circumstances and facts, we are inclined to set aside the order of Id. CIT (A) and restore the appeal to the file of the Id. AO with a direction to decide the same denovo after giving reasonable opportunity of hearing to the assessee. The appeal of the assessee is allowed for statistical purposes.

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