

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'B', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. Nos.1337 & 1338/Kol/2024
Assessment Year: 2009-10 & 2010-11

Saltlake Energy Pvt. Ltd. Appellant
H No. 240, Ambazari Layout, Nagpur
Maharashtra-440010.
(PAN: AADCS5605F)

vs.

ITO, Ward-5(1), Kolkata Respondent

Appearances by:

Shri Miraj D. Shah, AR appeared on behalf of the Appellant
Shri A. Kundu, CIT DR & Shri P. P. Barman, Sr. DR appeared on behalf of the Respondent

Date of concluding the hearing: September 12, 2024

Date of pronouncing the order: December 17, 2024

आदेश / ORDER

Per Sanjay Garg, Judicial Member :

Both the captioned appeals have been preferred by the assessee against the separate orders evenly dated 17.10.2023 of the Ld. Commissioner of Income Tax, (Appeal), 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 AYs 2009-10 and 2010-11.

2. The appeals are barred by limitation of 181 days. A separate application for condonation of delay has been filed.

3. At the outset, the Ld. Counsel for the assessee has invited our attention to the impugned orders of the Ld. CIT(A) in both the appeals to submit that the same are ex parte orders of the Ld. CIT(A). The Ld. Counsel has further submitted that no notice of the dates of hearing before the Ld. CIT(A) was ever received by the assessee in physical mode.

That the alleged notices were sent through e-mail which went to spam box of the assessee's mail and could not be noticed, resulting into non-appearance of the assessee before the Ld. CIT(A). It has been further submitted that even the assessee did not receive the final order of the Ld. CIT(A) resulting into the aforesaid delay in filing the appeals. The Ld. Counsel, therefore, has submitted that the assessee may be given an opportunity to present its case before the Ld. CIT(A).

4. After considering the rival submissions of the Ld. Representatives of the parties, the delay in filing the present appeals is hereby condoned. We are of the view that the interest of justice will be well served if the assessee is given an opportunity to present its case before the Ld. CIT(A). The impugned orders of the Ld. CIT(A) are accordingly, set aside and the matter in both the appeals is restored to the file of the Ld. CIT(A). It is directed that the assessee will duly check its e-mail box regarding notices, if any, sent by the Ld. CIT(A) regarding dates of hearing and will promptly appear and present its case as and when called for by the Ld. CIT(A). With the above observations, both the appeals of the assessee are treated as allowed for statistical purposes.

5. In the result, both the appeals of the assessee stand allowed for statistical purposes.

Order is pronounced in the open court on 17.12.2024.

Sd/-

[Rakesh Mishra]
लेखा सदस्य/Accountant Member

Sd/-

[Sanjay Garg]
न्यायिक सदस्य/Judicial Member

Dated: 17.12.2024.

JD Sr. P.S

Copy of the order forwarded to:

1. **Appellant – M/s. Saltlake Energy Pvt. Ltd.**
2. **Respondent – ITO, #Ward-5(1), Kolkata**
3. **CIT(A), NFAC, Delhi**
4. **Pr. CIT**
5. **CIT(DR),**

True Copy

By Order

Assistant Registrar, ITAT, Kolkata