

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “सी”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
श्री संजय गर्ग, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष  
[Before Shri Sanjay Garg, Judicial Member & Shri Rajesh Kumar, Accountant Member]

**I.T.A. No. 1937/Kol/2024**  
**Assessment Year: 2013-14**

Shanti Devi Gupta  (PAN: AECPG 2837 H)	Vs.	ACIT, Circle-37, Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	26.11.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	17.12.2024
For the Appellant/ निर्धारिती की ओर से	Shri Siddharth Agarwal, Advocate
For the Respondent/ राजस्व की ओर से	Shri Subhro Das, Addl. CIT

**ORDER / आदेश**

**Per Rajesh Kumar, AM:**

This is the appeal preferred by the assessee against the order of Id. Commissioner of Income Tax(Appeals)-20, Kolkata (hereinafter referred to as the Ld. CIT(A)”) dated 20.11.2023 for the AY 2013-14.

2. At the outset, we note that the appeal is time barred by 242 days for which the assessee has filed condonation petition along with affidavit of the assessee. We note that the assessee did not receive copy of the order passed by the Ld. CIT(A) as same

was uploaded in the income tax portal. It is only when the demand was pressed by the Department the assessee came to know about the disposal of appeal. The Counsel pointed that she came to know about the order having been passed on 20.02.2023. Thereafter the Counsel was appointed who prepared the appeal and it was finally filed with the tribunal with a delay of 242 days. The counsel for the assessee prayed that the delay may be condoned as the delay is attributable to the assessee nor assessee benefitted in any manner whatsoever by delayed filing of appeal.

3. The Ld. D.R on the other hand stated that reason explained by the assessee are not sufficient warranting condonation of delay.

4. After hearing both the parties and reasons cited before us as mentioned in the affidavit also filed by the assessee Smt. Shanti Devi Gupta, we are of the view that the delay is for bonafide reasons and accordingly is condoned.

5. Issue raised in ground no. 1 is against the order of Ld. CIT(A) dismissing the appeal as non-maintainable on the ground of late filing of appeal online when the assessee had filed the appeal in physical form on 21.03.2016 i.e. well within time.

6. We note that the assessment in this case was framed vide order dated 19.02.2016 u/s 143(3) making an addition of Rs. 2.00 crores in respect of money received by the assessee from relinquishment of the rights. According to AO, the deduction claimed by the assessee u/s 54F for investment in the residential house is not correct as even after passing of three years, no residential building was constructed. The said order was dismissed by the Ld. CIT(A) on the ground that the assessee has not filed any appeal on merit within the stipulated time. However, we note that the assessee had filed an appeal in physical form on 21.03.2016 which was well within the time. Under the said circumstances, we are not in a position to sustain the order of Ld. CIT(A). In our opinion, the ends of justice could be well served if the assessee is given one more opportunity to present its case before the Ld. CIT(A). Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 17<sup>th</sup> December, 2024

Sd/-  
(Sanjay Garg /संजय गर्ग)  
Judicial Member/न्यायिक सदस्य

Sd/-  
(Rajesh Kumar/राजेश कुमार)  
Accountant Member/लेखा सदस्य

Dated: 17<sup>th</sup> December, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Shanti Devi Gupta, C/o, Subhash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite-213, 2<sup>nd</sup> Floor, Kolkata-700069
2. Respondent – ACIT, Circle-37, Kolkata
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. PCIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata