

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA**

**SHRI SANJAY GARG, JUDICIAL MEMBER  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1597/Kol/2024  
Assessment Year: 2012-13**

**I.T.A. No. 1598/Kol/2024  
Assessment Year: 2013-14  
&**

**I.T.A. No. 1599/Kol/2024  
Assessment Year: 2013-14**

**Delta Limited,**

4, Council House Street,  
BBD Bagh, Kolkata - 700001  
[PAN: AABCD0629C]

..... **Appellant**

**vs.**

**ACIT, Circle-1(1), Kolkata,**

Aayakar Bhawan, P-7,  
Chowringhee Square,  
Kolkata - 700069

..... **Respondent**

**Appearances by:**

Assessee represented by : Rajeeva Kumar, Advocate  
Department represented by : Subhendu Datta, CIT-DR

Date of concluding the hearing : 11.12.2024  
Date of pronouncing the order : 20.12.2024

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. This a batch of 3 appeals in which there is delay in filing of appeal for all the three years. The assessee has filed a petition for condonation of said delay which is similarly worded for all the three appeals. The delay periods are (i) ITA No. 1597/Kol/2024 – 107 days (ii) ITA No. 1598/Kol/2024 – 273 days (iii) ITA No. 1599/Kol/2024 – 107 days. For the sake of convenience, the application filed for ITA No. 1597/Kol/2024 (A.Y. 2012-13) is extracted for reference:

*“The order dt.13.02.2024 under section 250 of the Income Tax Act, 1961 was uploaded on the income tax e-filing portal on the same day. However, the accountant, who was looking after the tax cases of the assessee, had undergone Angioplasty was advised bed rest. Under the circumstances, he couldn't check the e-mail or the e-filing portal and the order remained unnoticed till 12.07.2024.*

*Due to the reason mentioned above, the appeal against the order dt. 13.02.2024 under section 250 of the Income Tax Act, 1961 couldn't be filed in time. As the impugned order was uploaded on the portal on 13.02.2024 itself, the limitation for filing appeal in this case expired on 12.04.2024. Thus, there is a delay of 108 days in filing the present appeal.*

*In view of the facts of the case narrated hereinabove, it is prayed that the delay of 108 days in filing the present appeal nay kindly be condoned in the interest of justice. For this act of kindness, the assessee, as in duty bound, shall ever pray.”*

1.1 Considering the facts narrated in the petition all the three appeals are admitted for adjudication, after condoning the delay if their filing.

2. These appeals preferred by the assessee emanate from the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi, (in short 'the Ld. CIT(A)], passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") dated 13.02.2024(ITA No. 1597/Kol/2024), dated 31.08.2023 (ITA No. 1598/Kol/2024) and order dated 13.02.2024 for ITA No. 1599/Kol/2024.

3. Right at the outset, the Ld. AR mentioned as a preliminary submission that in none of the three cases could the assessee present submissions before the Ld. CIT(A) and all the three orders have been passed in an ex-parte manner, whereby the additions made by the Ld. AO have been confirmed.

3.1 Since this was a preliminary observation and the Ld. Authorised Representative was vehemently pleading for another opportunity before the Ld. CIT(A) for presenting his case, it was decided to peruse the records from this angle. It is seen that in all the three cases the Ld. CIT(A) has recorded that several opportunities given to the assessee for presenting his case were not utilised for any meaningful compliance. Accordingly, the Ld. CIT(A) affirmed the order of Ld. AO for all the three cases. The Ld. DR was asked to render assistance in this regard and he also pointed out the

relevant portions in the Ld. CIT(A)'s order where the notices given for hearing were not responded to by the assessee.

3.2 Considering the entire gamut of the facts and circumstances, we deem it appropriate to remand the matter back to the file of Ld. CIT(A) for enabling the assessee to make a presentation of facts before him. In light of this observations, the grounds of appeal in all the three matters are not adjudicated specifically. However, it would be expected that the Ld. CIT(A) would give a reasonable opportunity of being heard to the assessee and the assessee would do well to avail of such opportunities.

4. In the result, these appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the court on 20.12.2024

Sd/-  
**[Sanjay Garg]**  
**Judicial Member**

Sd/-  
**[Sanjay Awasthi]**  
**Accountant Member**

Dated: 20.12.2024.  
AK, PS

*Copy of the order forwarded to:*

1. Delta Limited
2. ACIT, Circle-1(1), Kolkata
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches