

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

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

**ITA No.1287/KOL/2024
(Assessment Year:2011-12)**

**M/s Vaachi International Pvt.
Ltd.**
4th Floor, Flat-4A 5A, Sadananda
Road, Kolkata-700026,
West Bengal

Vs.

**DCIT, Circle 7(2),
Aaykar Bhavan, P-7,
Chowringhee Square, 3rd
Floor, Room No.80,
Kolkata-700069, West Bengal**

(Appellant)

(Respondent)

PAN No. AABCV5897L

Assessee by : Shri Abhishek Bansal, AR
Revenue by : Shri S. Datta, DR

Date of hearing: 06.01.2025
Date of pronouncement : 15.01.2025

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 22.12.2023 for the AY 2011-12.

02. At the outset, we note that there is a delay of 88 days in filing the appeal by the assessee for which a condonation petition was filed. As per the reasons stated before us, there were two appeals for A.Ys. 2010-11 and 2011-12 to be filed before the Tribunal against the revisionary orders passed u/s 263 of the Act. However, the assessee filed only one appeal for A.Y. 2010-11 and forget to file the appeal for A.Y. 2011-12 under the wrong notion. It was brought to notice of assessee company on 13.05.2024 about the non-filing of appeal.



Immediately, the steps were taken by the assessee and the appeal was accordingly filed with a delay of 88 days.

03. After hearing the rival contentions and perusing the materials available on record, we find that the delay in filing the appeal is for bonafide and has sufficient reasons and accordingly, the delay of 88 days is condoned as the substantial justice has to be prevailed over technicalities so that the appellant is not denied the right to be heard before disposing of the appeal.
04. The Id. Counsel for the assessee placed before the Bench a decision of the co-ordinate Bench in assessee own case in ITA No.168/KOL/2024 for A.Y. 2010-11 dated 21st August, 2024, in which the identical issue for A.Y. 2010-11 was restored to the file of the Id. AO for fresh adjudication on the ground that the case was not represented by the assessee before the authorities below. The Id. AR therefore prayed that in the interest of justice and fair play, the issue may be restored to the file of the Id. AO in consonance with the decision of the co-ordinate Bench in A.Y. 2010-11 for fresh re-adjudication. The Id. DR on the other and left the issue to the wisdom of the bench.
05. After hearing the rival contentions and perusing the materials available on record, we find that under similar facts the co-ordinate Bench has taken view and restored the matter to the file of the Id. AO for fresh adjudication in the preceding assessment year .i.e. AY 2010-11. In the current assessment year also, we note that the proceedings were not attended by the assessee either before the Id. AO or before the Id. Commissioner of Income-tax (Appeals). Therefore, ends of justice would be well served if the issue is restored to the file of the Id. AO in line with the decision of the co-ordinate Bench. Therefore, we restore the issue to the file of the Id AO to re-



adjudicate the same after affording a reasonable hearing to the assessee .

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

Order pronounced in the open court on 15.01.2025.

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

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated:15.01.2025

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