

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

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

**ITA No.2258/KOL/2024
(Assessment Year: 2013-14)**

Basukinath Trexim Pvt. Ltd.
13A, Prasanna Kumar Tagore
Street, Ground Floor,
Kolkata-700006, West Bengal

Vs.

ITO, Ward-9(1)
Aayakar Bhawan, P-7,
Chowringhee Square,
Kolkata-700069,
West Bengal

(Appellant)

(Respondent)

PAN No. AADCB3247J

Assessee by : Shri Manish Tiwari, AR
Revenue by : Shri Sailen Samadder, DR

Date of hearing: 08.01.2025

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 08.01.2025 for the AY 2013-14.

02. At the outset, we note that there is delay of 157 days in filing the appeal for which the assessee has filed condonation petition. We find that the assessee was not aware of the CIT (A) order, having been passed on 08.04.2024, as tax consultant has given his phone number and email. Thus, the assessee has totally unaware about the said notices and the appellate order . Therefore, considering the reasons cited before us, we are quite convinced that the delay is for bonafide reasons and accordingly, the same is condoned.



03. We note that the assessee has not appeared before either of the authorities below and the assessments as well as the appellate order were passed ex-parte without taking the merits into account.
04. After hearing the rival contentions and perusing the materials available on record, we are of the view that the ends of justice would be made if the assessee is afforded one more opportunity to the present its case on merit before the Id. AO. Accordingly, in the interest of justice and fair play, we are restoring the appeal to the file of the Id. AO with a direction to adjudicate the same after affording a reasonable opportunity of hearing to the assessee.
05. 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