

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

**SHRI DUVVURU RL REDDY, VICE PRESIDENT  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1352/Kol/2024  
Assessment Year 2015-16**

**DCIT, Kolkata,**

110, Shantipally Aayakar Bhawan,  
Poorva, 5<sup>th</sup> Floor, Room No. 516,  
Kolkata – 7000107

..... **Appellant**

**vs.**

**Saroj Embrods Private Limited,**

Kalachara Chanditala,  
Hooghly – 712702, West Bengal  
[PAN: AALCS7544M]

..... **Respondent**

**Appearances by:**

Assessee represented by : Shri S.M. Surana, Advocate  
Shri Sunil Surana, AR

Department represented by : Shri Subhendu Datta, CIT-DR,  
Shri Banik Deb Barman, Sr. DR

Date of concluding the hearing : 21.01.2025

Date of pronouncing the order : 04.02.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. The Registry of ITAT has informed that this appeal is delayed by 148 days. The Revenue has filed a petition for condonation of delay as under:

<i>Dates</i>	<i>Events/Reasons</i>
07.12.2023	CIT(A) order received to the office of the Pr. CIT, Central -2, Kolkata
13.12.2023	Requisition of Appeal Scrutiny Report (ASR) called from the DCIT (Hqrs), Central-2, Kolkata.
16.02.2024	Appeal Scrutiny Report (ASR) sent to the Office of the Pr. CIT, Central-2, Kolkata

12.06.2024 *Approval for filing 2<sup>nd</sup> appeal u/s 253 before the Hon'ble ITAT received from the Office of the Pr. CIT, Central-2, Kolkata*

18.06.2024 *Filed 2<sup>nd</sup> Appeal u/s 253 before the Hon'ble ITAT, Kolkata*

*As the limitation to file appeal under section 253 expires on 13.02.2024, there caused a delay in filing of this Appeal in 127 days. Therefore, it is requested to kindly condone the delay in filing appeal for the sake of substantial justice.*

*Verification*

*I, the undersigned, do hereby verify on solemn affirmation in Kolkata that the contents of this affidavit are true to the best of my knowledge and nothing material has been concealed."*

1.1 Considering the reasons mentioned in the said petition for condonation of the delay, the delay is hereby condoned and the appeal is admitted for adjudication.

2. This appeal arises from the order of Ld. Commissioner of Income Tax (Appeals), Kolkata – 21, [hereafter "the Ld. CIT(A)], passed u/s 250 of the Income Tax Act, 1961 (hereafter 'the Act') dated 23.11.2023

2.1 Right at the outset, the Ld. AR pointed out that the proceedings for AY 2015-16 have already been disposed of in ITA Nos. 1351 & 1352/Kol/2023, vide order dated 20.05.2024. The Ld. AR placed a copy of the said ITAT's order on record. We find that factually the matter pertaining to AY 2015-16 has been disposed of along with AY 2016-17 through the said ITAT's order. Accordingly, this appeal becomes infructuous, and is thus dismissed.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the court on 04.02.2025

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice President**

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 04.02.2025  
AK, P.S.

*Copy of the order forwarded to:*

1. Saroj Embrods Private Limited
2. DCIT, Kolkata
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches