

IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, KOLKATA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

ITA No. 1255/KOL/2024
Assessment Year: 2012-13

ABJ Industries Pvt. Ltd. 29B, Rabindra Sarani, 3 rd Floor, Room No. 10E, Kolkata- 700073. (PAN: AAECA3474B)	Vs	ITO, Ward-4(1), Kolkata.
(Appellant)		(Respondent)

Present for:

Appellant by : N o n e
Respondent by : Shri Subhendu Datta, CIT, DR

Date of Hearing : 03.03.2025
Date of Pronouncement : 03.03.2025

ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-13, Kolkata [hereinafter referred to as “the Ld. CIT(A)”] vide appeal no.141/CIT(A)-13/Kol/2016-17 dated 03.01.2018 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2012-13.

2. None appeared on behalf of the assessee and Shri Subhendu Datta, CIT, DR appeared on behalf of the revenue.
3. Appeal of the assessee is time barred by 2281 days. In the interests of substantial justice, we condone the delay without going into the technicalities so as to grant the assessee one more opportunity to rectify its callous attitude. The issues in this appeal are restored to the file of the

Assessing Officer subject to a payment of cost of Rs.1,00,000/- by the assessee to be deposited under the head A/c. 500 to the Department in a challan within 60 days from the date of this order and the proof of such payment is to be produced before the Assessing Officer when the matter is posted for hearing by the Assessing Officer. Should the assessee fail to make the payment of the cost within the stipulated time and produce the receipt thereof, the order of the Ld. CIT(A) shall stand confirmed.

4. In the result, the appeal of the assessee is allowed for statistical purpose with the directions given above.

Order dictated and pronounced in the open court.

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Dated: 3rd March, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: ABJ Industries Pvt. Ltd.
2. The Respondent. ITO, Ward-4(1), Kolkata.
3. CIT(A)-13, Kolkata
4. Pr. CIT
5. DR, ITAT, Kolkata.
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata