

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, KOLKATA

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 18/KOL/2025
Assessment Year: 2014-15**

Sayonara Commerce Pvt. Ltd. 86B/2, Topsia Road, South, 2 nd Floor, Gajraj Chamber, Kolkata-700046. (PAN: AAMCS8207J)	Vs	ITO, Ward-5(2), Kolkata
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Tirtha Pratim Basu, AR
Respondent by : Shri Sailen Samadder, Sr. DR

Date of Hearing : 10.03.2025
Date of Pronouncement : 10.03.2025

ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as “the Ld. CIT(A)”] vide order no. ITBA/NFAC/S/250/2021-22/1037170526(1) dated 24.11.2021 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2014-15.

2. Shri Tirtha Pratim Basu, AR appeared on behalf of the assessee and Shri Sailen Samadder, Sr. DR appeared on behalf of the revenue.
3. Appeal of the assessee is time barred by 1071 days. In respect of the condonation of delay the assessee has filed an affidavit explaining the reasons for the delay. Considering the averments made in the said affidavit, we condone the delay and admit the appeal for hearing.

4. A perusal of the order of the Ld. CIT(A) shows that the assessee has not represented its appeal before the Ld. CIT(A). In the grounds of appeal before us, the assessee has also raised the issue that the Ld. CIT(A), NFAC erred in not allowing proper opportunity of being heard. Before us, Director of the assessee company had appeared. He submitted before us that the notices were not properly served due to change of address. The correct address is given in the Form No. 36 which reads as follows:

“86B/2, Topsia Road, South, 2nd Floor, Gajraj Chamber, Kolkata-700046.”

5. Consequently, the issues are restored to the file of the Assessing Officer for re-adjudication after granting the assessee adequate opportunity of being heard. The notice may be issued to the assessee at the address mentioned in Form No. 36 i.e. “86B/2, Topsia Road, South, 2nd Floor, Gajraj Chamber, Kolkata-700046.” On account of the non-representation and wastage of time of the department a cost of Rs. 25,000/- is to be paid to the Department under challan 500 within sixty days from the date of this order and receipt of the same would be produced before the Assessing Officer at the first hearing. Should the assessee not pay the abovementioned cost of Rs. 25,000/- within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.

6. In the result, the appeal of the assessee is allowed for statistical purpose subject to above directions.

Order dictated and pronounced in the open court.

Sd/- (Sanjay Awasthi)
Accountant Member

Sd/- (George Mathan)
Judicial Member

Dated: 10th March, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Sayonara Commerce Pvt. Ltd..
2. The Respondent. ITO, Ward-5(2), Kolkata.
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata.