

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

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

**ITA No. 43/KOL/2025
Assessment Year: 2013-14**

Variya Denim Private Limited, Corporate Office: A-802, Parijat Eclat, Behing Iskon Temple, Vikram Nagar, Ambli BRT Road, Off: S G Highway Ahmedabad - 380058 (PAN: AADCB1371M)	Vs	The Income Tax Officer, Ward – 11(1), Kolkata, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata - 700069
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Abhikshek Bansal, A.R.
Respondent by : Shri Sailen Samadder, Sr. DR

Date of Hearing : 11.03.2025
Date of Pronouncement : 11.03.2025

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/250/2024-25/1064216851(1) dated 19.04.2024 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2013-14.

2. Shri Abhikshek Bansal, 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 191 days. In respect of the condonation of delay the assessee has filed an application explaining the

reasons for the delay. Considering the averments made in the said application, we condone the delay and admit the appeal for hearing.

4. A perusal of the orders of the Assessing Officer as well as the Ld. CIT(A) show that they are ex parte, as the assessee did not represent before them because the Ld. Counsel for the assessee did not intimate the assessee about the dates of hearing. However, in the interest of natural justice, we restore the appeal of the assessee to the file of the Assessing Officer subject to paying a cost of Rs. 1,00,000/- is to be paid to the DTPA 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. 1,00,000/- within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.

5. 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: 11th March, 2025

A.K., PS

Copy to:

1. The Appellant: Variya Denim Private Limited, Ahmedabad
2. The Respondent: The Income Tax Officer, Ward – 11(1), Kolkata
1. CIT(A), NFAC, Delhi
2. Pr. CIT
3. DR, ITAT, Kolkata Bench, Kolkata
4. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata.