

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.399, 790 & 791/KOL/2024

(निर्धारण वर्ष / A.Yrs : 2014-2015, 2015-2016 & 2016-2017)

Big Boss Foods Private Limited Saktighar, Burdwan-713149	Vs	ACIT, Circle-1, Burdwan
PAN No. :AAGCS 8408 R		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri P.J.Bhide, AR
राजस्व की ओर से /Revenue by	:	Shri Dheeraj, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	07/05/2025
घोषणा की तारीख/Date of Pronouncement	:	07/05/2025

आदेश / ORDER

Per Bench :

These are three appeals filed by the assessee against the separate orders, dated 20.12.2023 & 15.02.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the assessment years 2014-2015, 2015-2016 & 2016-2017, respectively.

2. Shri P.J.Bhide, AR appeared on behalf of the assessee. Shri Dheeraj, Sr. DR Sr. DR appeared on behalf of the revenue.

3. On perusal of the appeal record, out of the above three appeals, one appeal i.e. ITA No.399/Kol/2024 has been filed by the assessee belatedly by 10 days. Though the assessee has not filed any application for condonation of delay, however, looking to the facts and circumstances of the case and since the Id. Sr. DR did not raise any serious objection to condone the delay, we condone the delay of 10 days in filing the appeal by the assessee and the appeal is heard and disposed off along with other connected appeals.

4. It was submitted by the Id. AR that in all the three appeals the Id.CIT(A) has passed the impugned order without considering the submissions of the assessee. It was the submission that the one of the grounds with regard to limitation issue raised by the assessee in Form 35 before the Id. CIT(A), has not been adjudicated upon. Therefore, it was the prayer of the Id. AR that the issues in all the three appeals may be restored to the file of Id. CIT(A) for adjudication afresh after providing sufficient opportunity of being heard.

5. In reply, Id. Sr. DR vehemently supported the orders of the authorities below.

6. We have considered the rival submissions. A perusal of the appellate order for A.Y. 2015-2016 shows that no issue in regard to limitation has been adjudicated by the Id. CIT(A) as has been stated by the Id. AR during the course of hearing before us. Also, a perusal of the impugned order passed by the Id. CIT(A) for A.Y.2015-2016 at page 4 shows that the assessee had not cooperated in the appellate proceedings. This being so, in the interest of justice, the issues in all the three appeals are restored to the file of Id. CIT(A) for fresh adjudication along with the issue of limitation shall also be adjudicated upon. The assessee shall be provided adequate opportunity of being heard. A liberty is granted to the assessee to raise all the grounds as he so desires before the Id. CIT(A).

7. In the result, all the three appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 07/05/2025.

Sd/-
(SANJAY AWASTHI)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 07/05/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

sआदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata