

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.2664 & 2665/KOL/2024

(निर्धारण वर्ष / Assessment Year : 2013-2014)

Priyanka Vinimay Private Ltd. CA-16/2A, Executive Palace, Rail Pukur Road, Baguiati Kolkata	Vs	ACIT, Ward-6(1), Kolkata
PAN No. :AAECP 5849 D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Amit Agarwal, AR
राजस्व की ओर से /Revenue by	:	Shri Nicholas Murmu, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	06/05/2025
घोषणा की तारीख/Date of Pronouncement	:	06/05/2025

आदेश / ORDER

Per Bench :

These two appeals filed by the assessee are against the separate orders both 04.04.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), for the assessment year 2013-2014. ITA No.2664/Kol/2024 has been filed by the assessee against the quantum confirmed by the Id. CIT(A) and ITA No.2665/Kol/2024 filed by the assessee against the penalty levied u/s.271(1)(c) of the Act.

2. Shri Amit Agarwal, AR on behalf of the assessee. Shri Nicholas Murmu, Sr. DR appeared on behalf of the revenue.

3. Both appeals of the assessee are delayed by 180 days each. In this regard, the assessee has filed an application for condonation of delay in both the appeals along with affidavit stating sufficient reasons which are plausible reasons and not found to be false. Accordingly, the delay of 180

days each in filing both the appeals by the assessee is condoned and both appeals are disposed off accordingly.

4. At the outset, on perusal of the impugned order passed by the Id. CIT(A) at para 3 in the quantum proceedings, shows that the Id. CIT(A) has issued notices to assessee for near about ten times but the assessee has not cooperated in the appellate proceedings. Similarly, the assessee has not responded to the notice issued in the penalty proceedings also. However, before us Id. AR requested that one more opportunity may be granted to the assessee so that the assessee would be able to produce all the required documents before the Id. CIT(A) to substantiate its case. Thus, in the interest of justice, we restore the issues in both the appeals to the file of Id. CIT(A) for readjudicating the issues afresh after granting the assessee adequate opportunity of being heard. However, looking to the non-cooperation of the assessee during the course of appellate proceedings even after issuance of notices to the assessee by the Id. CIT(A), we impose a cost of **Rs.10,000/-(Rupees Ten Thousand only)** on the assessee to be payable to the Legal Aid Services, 3rd Floor of the Centenary Building, High Court, Calcutta-700001, within sixty days from the date of this order and receipt of the same would be produced before the Id. CIT(A) at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the order of the Id. CIT(A) shall stand confirmed.

5. It is hereby clarified that the above cost has been imposed on the assessee only in the appeal of the assessee in ITA No.2664/Kol/2024 filed

against quantum proceedings and no cost is imposed in the appeal filed by the assessee in ITA No.2665/Kol/2024 against the penalty levied u/s.271(1)(c) of the Act.

6. In the result, both appeals of the assessee are partly allowed for statistical purposes subject to above directions.

Order dictated and pronounced in the open court on 06/05/2025.

**Sd/-
(SANJAY AWASTHI)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 06/05/2025

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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata