

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, KOLKATA
BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT

ITA No.251/KOL/2025

(निर्धारण वर्ष /Assessment Year : 2017-2018)

Govinda Debnath, 0 Salbagan Road, Benachity Durgapur, Burdwan-713213	Vs	ITO, Ward-1(3), Durgapur
PAN No. :ACWPD 9299 G		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Shuvo Chakraborty, Advocate
राजस्व की ओर से /Revenue by	:	Shri L.N.Dash, Addl.CIT, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	07/05/2025
घोषणा की तारीख/ Date of Pronouncement	:	12/06/2025

आदेश / O R D E R

The present appeal is directed at the instance of assessee against the order of Id. Addl./JCIT(A)-2, Mumbai, dated 07.03.2024 passed for Assessment Year 2017-18.

2. At the outset, on perusal of the appeal record, I find that the appeal of the assessee is filed belatedly by 126 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating sufficient reasons for delay in filing the appeal. In the said affidavit, the assessee has sworn that the assessee has not received any notice with regard to appellate either through e-filing portal or through hard copy. In this regard, the assessee has enclosed the screenshots of the e-filing portal upto the date of filing the appeal before the Tribunal which shows that no notice even served on the assessee before passing the ex-parte order. Thus, the Id. AR submitted that the delay of 126 days in filing the present appeal is bonafide and the same may kindly be

condoned and the assessee may be given one more opportunity to represent his case before the Id. CIT(A).

3. On the other hand, Id. Sr. DR though vehemently supported the orders of the authorities below, however, could not bring anything on record to object the delay in filing the appeal by the assessee.

4. After hearing the submission of the parties and perusing the material available on record, I find force in the contentions of the assessee stated on oath in the affidavit which shows that the assessee has not received any notice of proceedings before the Id. CIT(A) except receiving the ex-parte order passed by Id. CIT(A), which was dismissed without looking into the merits of the case by simply dismissing the appeal of the assessee. This contention of the assessee is supported with the screenshots of the e-filing portal. Accordingly, in the interest of justice, I condone the delay of 126 days in filing the present appeal. A further perusal of the impugned order states that the assessee was non-compliant before the Id. CIT(A) and the assessee could not file any details before the Id. CIT(A), I, therefore, feel it necessary and in the larger interest of justice and being fair to both the parties, deem it appropriate to restore the issue to the file of the Id. CIT(A), for necessary adjudication for which reasonable opportunity to be provided to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Id. CIT(A), failing which the Id. CIT(A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 12/06/2025.

Sd/-
(DUVVURU RL REDDY)
उपाध्यक्ष / VICE PRESIDENT

कोलकाता Kolkata; दिनांक Dated 12/06/2025
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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata