

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.687/KOL/2025

(निर्धारण वर्ष / Assessment Year :2017-2018)

Joydeb Saha C/o Manoranjan Saha Burdge Town Fokir Kuy, Paschim Medinipur, West Medinipur, WB-721101	Vs	ITO, Ward-38(4), Midnapur
PAN No. : BUIPS 9294 R		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Girdhar Dhelia, AR
राजस्व की ओर से / Revenue by	:	Smt. Pampa Ray, JCIT-Sr.DR
सुनवाई की तारीख / Date of Hearing	:	15/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	15/07/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 21.02.2024 for the Assessment Year 2017-2018.

2. Shri Girdhar Dhelia, Id.AR appeared on behalf of the assessee and Smt. Pampa Ray, Id. Sr.DR appeared on behalf of the revenue.

3. The appeal of the assessee is barred by 337 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay, which are plausible and not found to be false. Accordingly, delay of 337 days in filing the present appeal by the assessee is condoned and the appeal is admitted for hearing.

4. During the course of hearing, it was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee without providing any

sufficient opportunity of being heard to the assessee. It was the prayer that the matter may be restored to the file of Id. AO to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

5. In reply, Id CIT-DR vehemently supported the orders of the Assessing Officer and Id. CIT(A).

6. I have considered the rival submissions. A perusal of the impugned order shows that the assessee had neither complied to the notices issued by the Id. CIT(A) nor filed any relevant documents to substantiate its claim during the course of appellate proceedings. Even the assessee could not appear before the Assessing Officer during the course of assessment proceedings. However, the Id. AR prayed during the course of hearing that assessee may be granted one more opportunity so that he could be able to produce the relevant documents in relation to his claim before the Id. AO. This being so, in the interest of justice, I grant the assessee one more opportunity to substantiate its claim before the Id. AO by restoring the issues in the appeal to the file of Id. CIT(A) for readjudication on merits after providing the assessee adequate opportunity of being heard. Liberty is granted to assessee to produce evidence before the Assessing Officer to substantiate his case. The assessee shall cooperate in the readjudication proceeding before the Id. AO positively.

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

Order dictated and pronounced in the open court on 15/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 15/07/2025

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