

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'SMC' BENCH, KOLKATA**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 609/KOL/2025  
Assessment Year: 2017-2018**

**Asha Lata Saha,.....Appellant  
Naricha, Pandua, Bishnupur,  
Bankura-722206, W.B.  
[PAN:AZSPS7555D]**

**-Vs.-**

**Income Tax Officer,.....Respondent  
Ward-3(1), Bankura,  
Income Tax Building,  
Kenduadihi, Bankura-722102, W.B.**

**Appearances by:**

*Shri Manoj Kataruka, A.R., appeared on behalf of the  
assessee*

*Shri Kallol Mistry, JCIT, Sr. D.R., appeared on behalf of  
the Revenue*

**Date of concluding the hearing: June 24, 2025**

**Date of pronouncing the order: June 26, 2025**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 27<sup>th</sup> August 2021 passed for Assessment Year 2017-18.

2. Brief facts of the case are that the assessee filed her return of income for the assessment year 2017-18 declaring total income of Rs.4,77,840/-. The Id. Assessing Officer completed the assessment

determining the assessed income of the assessee at Rs.15,24,820/-. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals) but after considering the submissions made by the assessee, the ld. CIT(Appeals) dismissed the appeal saying that the assessee failed to explain the queries, which were raised by the ld. Assessing Officer and the said queries remained unexplained even during the course of faceless appellate proceedings.

3. On being aggrieved, the assessee preferred an appeal before the ITAT. The contention of the ld. Counsel for the assessee is that the ld. CIT(Appeals) dismissed the appeal of the assessee *in limine* for non-filing of appeal within the stipulated time before him. But the assessee filed an affidavit in support of condonation of delay of 1242 days mentioning that the delay occurred due to spread of pandemic of novel coronavirus and following lockdown announced by our Hon'ble Prime Minister in filing of the appeal for the period falling before COVID exempt period. He further submitted that the assessee was not aware of the date of hearing before the ld. CIT(Appeals). Therefore, the assessee was not in a position to appear before the ld. CIT(Appeals), but the ld. CIT(Appeals) dismissed the appeal filed by the assessee without condoning the delay.

4. On the other hand, ld. Departmental Representative for the Revenue submitted that the assessee has not satisfactorily explained the reasons to condone the delay of 1242 days. Therefore, the ld. CIT(Appeals) has rightly dismissed the appeal

filed by the assessee. He pleaded to uphold the order passed by the ld. CIT(Appeals).

5. I have heard both the sides and perused the material available on record. It was the submission of the ld. Counsel for the assessee that the delay occurred due to spread of pandemic of novel coronavirus and following lockdown announced by our Hon'ble Prime Minister in filing of the appeal for the period falling before COVID exempt period. The ld. Counsel for the assessee further pleaded that the assessee has fair chance to win the case and pleaded to set aside the order passed by the ld. CIT(Appeals) and remit the matter back to the file of ld. CIT(Appeals) with a direction to dispose of the appeal on merits. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the 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 26/06/2025.

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 26<sup>th</sup> day of June, 2025***

*Copies to :(1) Asha Lata Saha,  
Naricha, Pandua, Bishnupur,  
Bankura-722206, W.B.*

*(2) Income Tax Officer,  
Ward-3(1), Bankura,  
Income Tax Building,  
Kenduadihi, Bankura-722102, W.B.*

*(3) CIT(A), NFAC, Delhi;*

*(4) CIT - , Kolkata;*

*(5) The Departmental Representative;*

*(6) Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***