

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.521/KOL/2025

(निर्धारण वर्ष / Assessment Year :2017-2018)

Rajinder Kumar Modi HUF C/o Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-700069	Vs	ITO, Ward-47(5), Kolkata
PAN No. :AAJHR 2810 Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Siddharth Agarwal, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.B. Chakraborty, Addl. CIT-Sr.DR
सुनवाई की तारीख / Date of Hearing	:	02/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	02/07/2025

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 26.10.2023, passed for the assessment year 2017-2018.

2. Shri Siddharth Agrawal, Id. AR appeared on behalf of the assessee and Shri S.B.Chakraborty, Id.Sr. DR appeared on behalf of the revenue.

3. The appeal of the assessee is barred by 437 days. In this regard, the assessee has filed application supported with an affidavit for condonation of delay stating therein sufficient reasons which are not found to be false, therefore, the delay of 437 days in filing the appeal stands condoned and the appeal is admitted for hearing.

4. It was the submission of the Id. AR that the Id. CIT(A) without affording sufficient opportunity has dismissed the appeal of the assessee. It was also submitted that the assessee may be given one more opportunity

to represent its case before the Id. CIT(A), so that the assessee could be able to provide the details to substantiate its case for the year under consideration before the Id. CIT(A).

5. In reply, Ld. Sr. DR supported the orders of the Id. AO and the Id. CIT(A). It was the submission that restoring the matter to the file of Id. CIT(A) would be, in fact, giving the assessee a second round which should not be granted.

6. A perusal of the assessment order shows that the assessee was unable to furnish the details as asked for. A further perusal of impugned order passed by the Id. CIT(A), shows that the assessee has not cooperated in the appellate proceedings. However, Id. AR before us requested for one more opportunity to produce the documents before the Id. CIT(A) to file all the details as required. In such circumstances, in the interest of justice, we restore the issues to the file of Id. CIT(A) for readjudicating the issues on merits after granting the assessee adequate opportunity of being heard. The assessee is also directed to cooperate with the Id. CIT (A) in the readjudication proceedings, positively.

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

Order dictated and pronounced in the open court on 02/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 02/07/2025

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//

sआदेशानुसार/ BY ORDER,

**(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata**