

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 Nos.829-832/KOL/2025

(निर्धारण वर्ष / Assessment Year :2019-2020 to 2022-2023)

Manoj Singh, 406/1, G. T.Road (South) Howrah, West Bengal-711103	Vs	ITO, Ward-40 (1), Kolkata
PAN No. : ALPPS 5330 M		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Sunil Surana, AR
राजस्व की ओर से /Revenue by	:	Shri Shankar Naskar, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	23/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	23/07/2025

आदेश / O R D E R

These are the appeals filed by the assessee against the separate orders of the Id. Addl.JCIT(A)-2, Jaipur, dated 26.03.2025 for the Assessment Year 2019-2020, 2020-2021, 2021-2022 & 2022-2023, respectively.

2. Shri Sunil Surana, Id.AR appeared on behalf of the assessee and Shri Shankar Naskar, Id. Sr.DR appeared on behalf of the revenue.

3. During the course of hearing, it was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeals of the assessee without condoning the delay. It was the submission that the assessee was pursuing alternative remedy by filing rectification application u/s.154 of the Act before the AO and the same has not been disposed off by the Id.AO, therefore, the assessee could not file the appeals before the Id. CIT(A) within the prescribed time limit. It was the submission that during the pendency of the rectification application the assessee opted to file appeals against the

intimation issued u/s.143(1) of the Act before the Id.CIT(A). It was submitted that the delay may kindly be condoned and the assessee may kindly be given one more opportunity to substantiate his case before the Id.CIT(A).

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

5. I have considered the rival submissions. A perusal of the impugned order shows that the Id.CIT(A) has dismissed the appeals of the assessee on account of delay. A further perusal of the order of the Id.CIT(A), shows that the assessee has explained before the Id.CIT(A) with reasons for delay. It is noticed that the assessee has opted alternative remedy in the form of application u/s.154 of the Act and the same has not been disposed off by the Assessing Officer, which is a reasonable cause for delay in filing the appeals before the Id. CIT(A). Accordingly, the delay in filing the appeals before the Id.CIT(A) is condoned and so as to grant the assessee one more opportunity to substantiate its case, the issues in this appeals are restored to the file of the Id. CIT(A) for readjudication afresh on merits after granting the assessee adequate opportunity of being heard.

6. In the result, all the appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 23/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 23/07/2025

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