

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA**

**BEFORE SHRI DUVVURU RL REDDY, VP  
AND  
SHRI RAJESH KUMAR, AM**

**ITA No. 2523/KOL/2024  
(Assessment Year: 2010-11)**

**Turf Advertising & Marketing  
Company Pvt. Ltd.**  
71, Canning Street, 5<sup>th</sup> Floor,  
Room No.512, Kolkata-700001,  
West Bengal

**Vs.**

**Income Tax officer, Ward 1(1)**  
Aayakar Bhavan, P-7,  
Chowringhee Square,  
Kolkata-700069, West Bengal

**(Appellant)**

**(Respondent)**

**PAN No. AA ACT9844L**

**Assessee by** : Shri Miraj D. Shah, AR  
**Revenue by** : Shri Pradeep Dung Dung, DR

**Date of hearing:** 30.06.2025  
**Date of pronouncement:** 29.07.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 13.12.2023 for the AY 2010-11.

02. The appeal of the assessee is time barred by 286 days. Considering the facts and circumstances of the case and the condonation petition, we find that there is plausible reason to condone the delay and accordingly the delay in filing the appeal is hereby condoned.
03. The first issue, inter alia, raised by the assessee is non-representation before the Ld. CIT(A). Assessee submitted that the Ld. CIT(A) passed the order ex parte. A perusal of the assessment order showed that

there was non-compliance before the Id. AO as well as no details had been produced. Given the situation we are of the view that in the interests of justice, one more opportunity be provided to the assessee to present the case and produce the details before the Assessing Officer. Hence, the file is restored to the file of the Id. CIT (A) for re-adjudication. The Id. CIT (A) shall adjudicate the issue after granting the assessee adequate opportunity to substantiate its case. The assessee shall cooperate in the set aside proceedings.

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

Order pronounced in the open court on 29.07.2025.

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

Kolkata, Dated: 29.07.2025

*Sudip Sarkar, Sr.PS*

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata