

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.284, 123 & 124/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2013-14, 2017-15 & 2016-17)

Shree Digambar Jain Samity Trust 35X Netaji Subhash Road, RISHRA West Bengal-700020	Vs	ITO Ward-1(1), Hooghly
PAN No. : AAKTS 4541 C		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri B.C.Jain, AR
राजस्व की ओर से / Revenue by	:	Shri Somnath Das Biswas, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	07/08/2025
घोषणा की तारीख/Date of Pronouncement	:	07/08/2025

आदेश / ORDER

These three appeals are filed by the assessee against the separate orders passed by the Id. Addl/JCIT(A)-1, Guwahati, dated 23.01.2025, 30.12.2024 & 31.12.2024 for the assessment years 2013-2014, 2014-2015 & 2016-2017.

2. Shri B.C.Jain, Id.AR appeared on behalf of the assessee and Shri Somnath Das Biswas, Id. Sr. DR appeared on behalf of the revenue.

3. It was the submission of the Id.AR that against the intimation issued u/s.143(1) of the Act, the assessee had filed rectification application u/s.154 of the Act. It was the submission that as the rectification application was not disposed off the assessee had left with no other alternative but to file an appeal before the Id. CIT(A). It was the submission that this has caused a delay of nearly 3539 days. It was further submitted by the Id.AR that for the assessment year 2015-2016 and 2017-2018 there was no delay before the Id. CIT(A) and on identical issue the issue has already been held in favour of the assessee. It was the submission that if the delay is not condoned

then it would be injustice to the assessee, insofar as the issue is in favour of the assessee. It was the prayer that the delay may be condoned and the issues in all the three appeals may be restored to the file of the Id.CIT(A) for adjudication afresh on merits.

4. In reply, Id.Sr. DR did not raise any serious objection in restoring the issue to the file of Id. CIT(A) for readjudication on merits.

5. I have considered the rival submissions. As it is noticed that the issue raised has already been decided for the assessment year 2015-2016 and 2017-2018 by the Id. CIT(A) in favour of the assessee and not condoning the delay in filing the appeal for the impugned assessment year under consideration would lead to substantial injustice to the assessee. This being so, the reason given by the assessee for delay in filing the appeals before the Id. CIT(A) are found to be reasonable and therefore, the delay in all the appeals is hereby condoned and the issue in all the appeals is restored to the file of the Id. CIT(A) for readjudication on merits.

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

Order dictated and pronounced in the open court on 07/08/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 07/08/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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