

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.1455/KOL/2025**

(निर्धारण वर्ष /Assessment Year :2018-2019)

<b>Orion Pest Solutions Pvt. Ltd</b> 200W, S.P.Mukherjee Road, Kalighat SO Kolkata-700026	Vs	<b>ITO, Circle-11(1), Kolkata</b>
<b>PAN No. :AABCO 0290 J</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Praveen Kishore, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	09/09/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	09/09/2025

**आदेश / ORDER**

**Per George Mathan, JM:**

This is an appeal filed by the assessee against the order passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 24.07.2024 for the assessment year 2018-2019.

2. None appeared on behalf of the assessee. Shri Praveen Kishore, Id.CIT-DR appeared on behalf of the revenue.

3. The appeal of the assessee is barred by 277 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay, which are plausible and not found to be false. Ld. CIT-DR also did not raise any serious objection to condone the delay. Accordingly, delay of 277 days in filing the present appeal by the assessee is condoned and the appeal is admitted for hearing.

4. Ld. Sr. DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that the assessee has not produced any evidence either before the Id. Assessing Officer or before the Id. CIT(A).

5. As it is noticed from the impugned order the assessee could not substantiate its claim by providing relevant documents before the Id. CIT(A) in appellate proceedings. This being so, in the interest of justice, we grant the assessee one more opportunity to substantiate its claim before the Id. CIT(A) by restoring the issues in the appeal to the file of Id. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard. The assessee shall cooperate in the readjudication proceeding before the Id.CIT(A) positively.

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

Order dictated and pronounced in the open court on 09/09/2025.

Sd/-  
(RAKESH MISHRA)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 09/09/2025

*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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)  
Income Tax Appellate Tribunal, Kolkata