

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'B' BENCH, KOLKATA**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)  
&  
Shri Rajesh Kumar, Accountant Member**

**I.T.A. Nos. 519 & 520/KOL/2025  
Assessment Year: 2012-2013**

***Jas Equipments & Engineers Pvt. Limited,...Appellant  
S-12, Durgapur Industrial Estate,  
J.P. Avenue, Durgapur-713212, W.B.  
[PAN:AABCJ9126E]***

**-Vs.-**

***Deputy Commissioner of Income Tax,.....Respondent  
Circle-2, Durgapur,  
Aayakar Bhawan,  
City Centre, Durgapur-734101, West Bengal***

**Appearances by:**

*Shri Manish Tiwari, FCA, appeared on behalf of the  
assessee*

*Ms. Ruchika Sharma, Addl. CIT, Sr. D.R., appeared on  
behalf of the Revenue*

**Date of concluding the hearing: August 06, 2025**

**Date of pronouncing the order: September 30, 2025**

**O R D E R**

**Per Duvvuru RL Reddy, Vice-President (KZ):-**

The present appeals bearing ITA Nos. 519/KOL/2025 and 520/KOL/2025 are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, both dated 24<sup>th</sup> March, 2022 passed for assessment year 2012-13.

2. Both the appeals are time barred by 1016 days in filing the appeals by the assessee before the Tribunal. However, The Director of the assessee-company filed a condonation petition before the ITAT in support of condonation of delay of 1016 days mentioning that due to sudden unfortunate death of her husband, she was entrusted with the huge responsibility of handling the company's matters including financial affairs along with various statutory compliance of the income tax matters etc. Being an ordinary housewife, she has very little knowledge about income tax matters as well as being a cancer patient and suffering various ailments, she was not able to handling the matter. Moreover, she opted Vivad-se-Vishwas Scheme, 2020 and filed Forms 1 & 2 towards this scheme and failed to make the final payment of tax towards VSVS due to financial crisis. When she came to know about the order passed by the ld. CIT(Appeals), she approached the ld. A.R. to prefer an appeal, due to that there was a delay of 1016 days in filing the appeals before the Tribunal. Therefore, she pleaded to condone the delay in both the appeals.

3. Considering the facts and circumstances of the case, we are of the view that the assessee was prevented in filing the appeals within the stipulated time. Therefore, we are inclined to condone the delay of 1016 days. Hence the delay is condoned for both the appeals.

4. The facts in brief are that the assessee-Company is engaged in the business of fabrication and doing business in the name and

style as “Jas Equipment and Engineers Pvt. Ltd.’ during the year under consideration i.e. 2011-12 relevant to assessment year 2012-13. The assessee-company filed its revised return of income through e-filing portal on 17.01.2013 declaring total income of Rs.25,46,020/-. Subsequently the return of income was selected for scrutiny and the income was assessed under section 143(3) of the Act at Rs.1,55,40,120/- on 27.03.2015 adding TDS on salary payment of Rs.1,58,183/- and reassessed income under section 143(3) read with section 147 at Rs.1,56,98,303/-. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

4. The ld. CIT(Appeals) dismissed the appeal of the assessee saying that the assessee opted for Vivad Se Vishwas Scheme and Form 1 was issued on 30.01.2021 and the assessee has not been able to produce Form 5 issued by the designated authority, and failed to pay the taxes. Therefore, ld. CIT(Appeals) directed the ld. Assessing Officer to collect the disputed tax according to the scheme under VSVS.

5. On being aggrieved, the assessee preferred appeals before the ITAT. At the outset, it was the submission of the ld. Counsel for the assessee that the assessee is willing to prosecute the appeals before the ld. CIT(Appeals) on merit and he pleaded to set aside the orders passed by the ld. CIT(Appeals) and restore the matter to the file of ld. CIT(Appeals) to decide it afresh.

6. On the other hand, ld. Departmental Representative submitted that the assessee itself opted for Vivad Se Vishwas Scheme and filed Form 1 but subsequently failed to pay the taxes according to VSVS Act. Therefore, the ld. CIT(Appeals) rightly dismissed the appeals. He pleaded to confirm the orders passed by the ld. CIT(Appeals).

7. We have heard both the sides and perused the material available on record. By considering the totality of the facts and circumstances of the case, we are of the view that it is a fit case to set aside the orders passed by the ld. CIT(Appeals) and remit the matter back to the file of ld. CIT(Appeals) with a direction to dispose of the appeal without any inference on the observations of earlier order passed by him and to decide it afresh on merit. At the same breath, we also hereby caution the assessee to promptly cooperate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits of the case, based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

**8. In the result, both the appeals of the assessee are allowed for statistical purposes.**

Order pronounced in the open Court on 30/09/2025.

Sd/-  
**(Rajesh Kumar)**  
**Accountant Member**

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President**

***Kolkata, the 30<sup>th</sup> day of September, 2025***

*Copies to :(1) Jas Equipments & Engineers Pvt. Limited,  
S-12, Durgapur Industrial Estate,  
J.P. Avenue, Durgapur-713212, W.B.*

*(2) Deputy Commissioner of Income Tax,  
Circle-2, Durgapur,  
Aayakar Bhawan,  
City Centre, Durgapur-734101, West Bengal*

*(3) CIT(Appeals), NFAC, Delhi;*

*(4) CIT - ;*

*(5) The Departmental Representative;*

*(6) Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**