

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RAKESH MISHRA, AM**

**ITA Nos. 1956 to 1958/KOL/2025
(Assessment Years: 2017-18 to 2019-20)**

DCIT, Central Circle 2(3)
Aaykar Bhawan Poorva,
Kolkata-700107, West Bengal

(Appellant)

PAN No. AFLPK6815M

Vs.

Anil Kumar Kasera,
Bluebell Apartment, Flat -1B,
1st Floor, 7/2, Short Street,
Circus Avenue, Kolkata-700107,
West Bengal

(Respondent)

Assessee by : Shri S.K. Tulsiyan, AR
Revenue by : Ms Archana Gupta, DR

Date of hearing: 29.10.2025
Date of pronouncement: 29.10.2025

ORDER

PER GEORGE MATHAN, JM:

These are appeals filed by the Revenue against the orders of the Commissioner of Income-tax (Appeals), Kolkata-20, [the learned CIT (A)], cancelling the penalty levied u/s 271DA for the A.Y. 2017-18, 2018-19 and 2019-20.

02. Shri S.K. Tulsiyan represented on behalf of the assessee and Ms. Archana Gupta represented on behalf of the Revenue.
03. The appeals of the Revenue is time barred by 206 days for A.Y. 2017-18 and 207 days for A.Y. 2018-19 and 2019-20. Considering the facts and circumstances of the case, we find that there is plausible reason to condone the delay and the delay of filing the appeal is hereby condoned.



04. The Id. Sr. DR has not been able to show the exceptional clause which permits the filing of the Revenue's appeal. It is also to be mentioned here that the penalty levied u/s 270 has also been dropped by the Revenue in the quantum assessment. This being so, the appeals filed by the Revenue are dismissed on the ground of tax effect.
05. In the result, all the appeals of the Revenue are dismissed.

Order pronounced in the open court on 29.10.2025.

Sd/-
(RAKESH MISHRA)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 29.10.2025

Sudip Sarkar, Sr.PS

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