

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

**BEFORE SHRI GEORGE MATHAN, JM**

**AND**

**SHRI RAKESH MISHRA, AM**

**ITA Nos. 767 & 768/KOL/2025**

**(Assessment Years: 2016-17 & 2017-18)**

**Birbhum District Central Co-  
operative Bank Limited**

Head office, P.O.-Suri,  
Dist-Birbhi, West Bengal,  
PIN-731101

**(Appellant)**

**DCIT/ ACIT**

Circle-3, Suri Aayakar Bhawan,  
Lal Kuthi para Suri, Birbhum,  
PIN-731101, West Bengal

**Vs.**

**(Respondent)**

**PAN No. AAFFB8841B**

**Assessee by** : Shri S.K. Tulsiyan &  
Miss Mita Rizvi, ARs  
**Revenue by** : Shri Raja Sengupta, CIT DR

**Date of hearing:** 30.10.2025

**Date of pronouncement:** 30.10.2025

**ORDER**

**PER GEORGE MATHAN, JM:**

These are appeals preferred by the assessee against the orders of the National Faceless Appeal Centre, Delhi [the learned CIT (A)] (hereinafter referred to as the "Ld. CIT(A)") dated 19.12.2023 for the AY 2016-17.

02. Shri S.K. Tulsiyan & Miss Mita Rizvi appeared on behalf of the assessee and Raja Sengupta appeared on behalf of the revenue.
03. The appeal of the assessee in ITA No. 767/KOL/2025 is time barred by 407 days. 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. AR has drawn our attention to page no.1 to 27 which is a copy of written submission filed before the Id. CIT (A). It was the prayer that the issue may be sent back to the end of Id. CIT (A) to adjudicate after hearing the assessee and consider the written submission filed.

Considering the fact that the written submissions have been filed it cannot be held that the assessee had not represented its appeal before the Id. CIT (A). This being so, in the interest of justice the issues in these appeals are restored to the file of the Id. CIT (A) for re-adjudication after granting the assessee adequate opportunity of being heard.

05. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 30.10.2025.

Sd/-  
(RAKESH MISHRA)  
(ACCOUNTANT MEMBER)

Sd/-  
(GEORGE MATHAN)  
(JUDICIAL MEMBER)

Kolkata, Dated:30.10.2025

*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