

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**

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

**Before Shri Rajesh Kumar, Accountant Member and  
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.2103/Kol/2025  
Assessment Year: 2017-18**

**Bengal Distribution House.....Appellant  
C/o Subash Agarwal & Associates,  
Advocates, Siddha Gibson,  
Siddha Gibson, 1, Gibson Lane, Suite 213,  
2<sup>nd</sup> Floor, Kol-69..  
[PAN: AAIFB9692D]**

**vs.**

**ITO, Ward-3(1), Malda.....Respondent**

**Appearances by:**

Shri Siddharth Agarwal, AR, appeared on behalf of the appellant.

Ms. Archana Gupta, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 14, 2026

Date of pronouncing the order : January 21, 2026

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

The present appeal has been preferred by the assessee for the assessment year 2017-18 against the order dated 31.07.2025 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. Brief facts of the case are that the assessment was completed u/s 147 r.w.s 144 of the Act with an addition of Rs.71,02,210/- and penalty u/s 271AAC(1) of the Act was imposed by the Assessing Officer.

3. Aggrieved by the above order, the assessee preferred appeal before the ld. CIT(A) but failed to succeed as the appeal of the assessee was dismissed by the ld. CIT(A) as barred by limitation of 868 days in filing the appeal.


4. Being aggrieved and dissatisfied, the assessee is in appeal before us. The Id. AR challenges the impugned order of the Id. CIT(A) thereby submitting that the Id. CIT(A) erred in dismissing the appeal of the assessee only on the ground of delay. He submits that the assessee company consists of two partners namely Shri Narendra Narayan Das and Sri Asis Kundu. The Id. AR also submits that Shri Narendra Narayan Das has died and he has submitted the death certificate of the partner of the assessee-company, which is as under:

**GOVERNMENT OF WEST BENGAL**  
**DEPARTMENT OF HEALTH AND FAMILY WELFARE**  
**MUNICIPALITY ENGLISH BAZAR**

**DEATH CERTIFICATE**

ISSUED UNDER SECTION 12(1)7 OF THE REGISTRATION OF BIRTHS & DEATHS ACT, 1969 AND RULE 81(3) OF THE WEST BENGAL REGISTRATION OF BIRTHS & DEATHS RULES 2000.

THIS IS TO CERTIFY THAT THE FOLLOWING INFORMATION HAS BEEN TAKEN FROM THE ORIGINAL RECORD OF DEATH WHICH IS THE REGISTER FOR MUNICIPALITY ENGLISH BAZAR OF TAHSIL/BLDOCK ENGLISH BAZAR MUNICIPALITY OF DISTRICT MALDAH OF STATE/UNION TERRITORY WEST BENGAL INDIA.

নাম মৃত ব্যক্তি / NAME OF DECEASED: NARENDRA NARAYAN DAS	লিঙ্গ / SEX: পুরুষ / MALE
মৃত্যু তারিখ / DATE OF DEATH: 27-04-2021 TWENTY SEVENTH APRIL TWO THOUSAND TWENTY ONE	মৃত্যু স্থান / PLACE OF DEATH: GOVT. COLONY NO-01, MALDA, ENGLISH BAZAR, ENGLISH BAZAR MUNICIPALITY, MALDAH, WEST BENGAL
মৃত ব্যক্তির বয়স / AGE OF DECEASED: 73 YEARS	স্বামী / স্ত্রীর নাম / NAME OF HUSBAND / WIFE: -
মাতার নাম / NAME OF MOTHER: -	স্বামী/স্ত্রীর আদhaar নং / HUSBAND/WIFE AADHAAR NO.: -
মাতার আদhaar নং / MOTHER'S AADHAAR NO.: -	পিতার নাম / NAME OF FATHER: LATE HARSHOHAN DAS
মৃত ব্যক্তির ঠিকানা মৃত্যুর সময় / ADDRESS OF THE DECEASED AT THE TIME OF DEATH: GOVT. COLONY NO-01, MALDA, ENGLISH BAZAR, ENGLISH BAZAR MUNICIPALITY, MALDAH, WEST BENGAL	পিতার আদhaar নং / FATHER'S AADHAAR NO.: -
সি.এম.এ. নং / REGISTRATION NO: D-2021-19-90145-000555	স্থায়ী ঠিকানা / PERMANENT ADDRESS OF DECEASED: GOVT. COLONY NO-01, MALDA, ENGLISH BAZAR, ENGLISH BAZAR MUNICIPALITY, MALDAH, WEST BENGAL
মন্তব্য (যদি থাকে) / REMARKS (IF ANY): -	নিবন্ধিত তারিখ / DATE OF REGISTRATION: 06-05-2021
নিষ্কাশিত তারিখ / DATE OF ISSUE: 10-05-2021	স্বাক্ষরিত কর্তৃক / ISSUING AUTHORITY:  REGISTRAR (BIRTH & DEATH) MUNICIPALITY ENGLISH BAZAR Registrar of Birth & Death English Bazar Municipality MALDA

UPDATED ON: 06-05-2021 12:37:40

THIS IS A COMPUTER GENERATED CERTIFICATE. THE GOVT. OF INDIA VIDE CIRCULAR NO. 17/2014-V5(CRS) DATED 27-JULY-2015 HAS APPROVED THIS CERTIFICATE AS A VALID LEGAL DOCUMENT FOR ALL OFFICIAL PURPOSES. ENSURE REGISTRATION OF EVERY BIRTH AND DEATH!

5. The ld. AR also submits that the ld. CIT(A) did not consider the submission for the condonation of delay and dismissed the appeal of the assessee solely on the ground of delay without considering the same on merits. He, therefore, in the interests of substantive justice prayed for one more opportunity may be given to the assessee to prove the case.

6. The ld. DR supports the impugned order but did not raise any objection for remitting the appeal of the assessee.

7. Upon hearing the submissions of the counsels of the respective parties, we have gone through impugned order passed by the ld. CIT(A) and find that the ld. CIT(A) dismissed the appeal of the assessee solely on the ground of delay of 868 days without dealing the appeal on merit. We find that one of the partners of the assessee-company namely Shri Narendra Narayan Das died who mainly looked after the day-to-day affairs and also legal affairs of the company and the assessee duly filed the above death certificate in this respect. After considering the above discussion, we note that the reasons for the said delay were bona fide and were beyond the control of the assessee and the ld. CIT(A) solely dismissed the appeal on the ground of delay without examining the documents submitted by the assessee, which is not sustainable in the eyes of law. Keeping in view the facts and circumstances of the case, we condone the delay of 868 days in filing the appeal of the assessee before the ld. CIT(A) and also restore the appeal to the file of the ld. CIT(A) for fresh consideration after affording opportunity to the assessee of hearing and the ld. CIT(A) will pass a reasoned order after considering the documents submitted by the assessee. The assessee is directed to fully cooperate in the remand proceedings.

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

***Kolkata, the 21<sup>st</sup> January, 2026.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 21.01.2026.

RS

*Copy of the order forwarded to:*

1. Appellant -
2. Respondent -
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches