

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member  
and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.2689/Kol/2025**  
Assessment Year: 2012-13

**Navtech Tradelink Pvt. Ltd.....Appellant**

Lawgical Consultants,  
29D, Bentinck Street, 3<sup>rd</sup> Floor,  
Unit No.A, B & C, Kol-1.  
**[PAN: AADCN8863C]**

vs.

**ITO, Ward-2(1), Kolkata..... Respondent**

**Appearances by:**

Shri Ankit Jalan, AR, appeared on behalf of the appellant.  
Shri Guru Bhashyam, CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 22, 2026

Date of pronouncing the order : January 27, 2026

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal filed by the assessee is directed against the order dated 18.09.2025 passed by the NFAC, Delhi u/s 250 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2012-13.

2. Brief facts of the case are that the assessee is a company and is involved in the business of investment in shares. The assessee had e-filed its return of income for the A.Y. 2012-13 on 24.9.2012 declaring an income of Rs.9226/-. The case was selected for scrutiny under CASS. After issuing the statutory notices, the assessment was completed by making addition/disallowance on the two issues i.e. (i)Unexplained cash credit u/s 68 & (ii) Disallowance u/s 14A/Rule 8D.

3. Aggrieved by the assessment order, the assessee preferred an appeal before the CIT(A). However, the appeal was dismissed on the ground of a delay of 53 days in filing the appeal before the ld. CIT(A).

4. It was submitted by the ld. AR that during the appellate proceedings, the Ld. CIT(A) dismissed the appeal of the assessee only due to delay of 53 days in filing the appeal. The ld. AR submitted that the ld. CIT(A,) without going into the merits of the case and without considering the submissions filed by the assessee, dismissed the appeal solely based on such delay. He requested before the Bench that in the interest of justice, one more opportunity may be granted to the assessee to substantiate its claim.

5. On the other hand, the learned Departmental Representative supported the order of the lower authorities.

6. We, after hearing the rival submissions and perusing the material available on record, we find that the appeal before the Ld. CIT(A) was dismissed solely on account of delay without adjudication on merits and the assessee was thus deprived of submitting relevant documents before the lower authorities. In our considered opinion and on the request of the assessee, in the interest of justice and fair play, the matter deserves to be restored to the file of the Ld. CIT(A) after condoning the delay of 53 days for fresh adjudication on merits after giving reasonable opportunity to the assessee to submit relevant. The assessee is also directed to fully cooperate in the remand proceedings and submit all the relevant details/documents and if the assessee failed to comply, then the ld. CIT(A) will adjudicate the matter as he deems fit.

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

***Kolkata, the 27<sup>th</sup> January, 2026.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 27.01.2026.

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