

**IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI 'SMC' BENCH AT KOLKATA**

[Virtual Court]

Before

**SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 239/GTY/2025
Assessment Year: 2016-17**

GSJ Telecom Private Limited	Vs.	Assitant Commissioner of Income Tax, Shillong
(Appellant)		(Respondent)
PAN: AADCG5244N		

Appearances:

Assessee represented by : Sanjay Jain, FCA.

Department represented by : Santosh Kumar Karnani, Addl. CIT.

Date of concluding the hearing : 29-January-2026

Date of pronouncing the order : 03-February-2026

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Addl/JCIT(A)-2, Nagpur [hereinafter referred to as Ld. 'Addl/JCIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2016-17 dated 05.06.2025.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1. That the learned Addl / JCIT (Appeals) is not justified in dismissing the appeal.

2. That the AO (CPC) is justified in making the addition of Rs. 13,56,950/-.

3. That the appellant craves leave to add and / or alter any of the grounds of appeal on or before the date of hearing of the appeal."

3. Brief facts of the case are that the assessee had filed the return of income for the AY 2016-17 showing total income of ₹52,290/-. The



return was processed by the Centralized Processing Centre (CPC) u/s 143(1)(a) of the Act and while processing the return, the CPC made an adjustment on account of the closing stock, resulting in enhancement of total income to ₹14,09,237/-. Consequently, a demand of ₹5,46,103/- was raised. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. Addl/JCIT(A), who noted that the appeal is delayed by more than 8 years from the date of issuance of intimation u/s 143(1) of the Act and in the absence of a specific condonation application and in light of the assessee's failure to provide credible, detailed or evidentiary explanation for the delay, the appeal being filed beyond the statutory period of limitation, was dismissed.

4. Aggrieved with the order of the Ld. Addl/JCIT(A), the assessee has filed the appeal before the Tribunal.

5. Rival contentions were heard and the submissions made have been examined. The Ld. AR submitted that the appeal was dismissed on account of delay and the assessee was unaware of the order being passed as the CPC, Bengaluru's intimation was not received and on 11.02.2025 when the demand was being pursued by the Ld. AO mentioning the outstanding demand, the assessee became aware of the intimation issued by the CPC. It was submitted that the delay was *bona fide* and the same was required to be condoned by the Ld. Addl/JCIT(A). On merits it was submitted that the closing stock and been added twice in the intimation issued u/s 143(1) of the Act. The Ld. AR requested that the matter may be remanded to the Ld. Addl/JCIT(A) for adjudication of the appeal on merits.

6. The Ld. DR requested that the order of the Ld. Addl/JCIT(A) may be confirmed.



7. We have considered the facts of the case, the submissions made and the documents filed. In the course of the appeal before us, the assessee has also filed an affidavit through the Director, stating as under:

“ *AFFIDAVIT*

I PRITESH JASRASARIA as the Director M/s GSJ Telecom Private Limited I do hereby solemnly affirm and declare as under:

- 1. That I am a citizen of India.*
- 2. That I came to know of assessment relating to Assessment year 2016-17 having been completed u/s 143(1) of IT Act, 1961 only on the receipt demand collection letter from the Jurisdictional assessing officer on 11.02.2025.*
- 3. That the company did not receive any assessment/intimation order from the Income Tax Department for the Assessment Year 2016-17 and as such was unaware of addition made in the assessment order till letter of demand received from the jurisdictional Assessing Officer.*
- 4. That the company immediately filed the appeal before Honourable Commissioner of Income Tax (Appeals) on 26.02.2025.*

"Oath"

"I Swear that the above declaration made by me is true, that it conceals nothing, and that no part of it is false, so help me God"

And I sign this affidavit on this 4th day of December 2026"

8. Since the assessee was not aware of the intimation order u/s 143(1) of the Act being issued as the same was not received, there was sufficient cause for the delay which ought to have been condoned by the Ld. Addl/JCIT(A). In fact, in view of the affidavit filed before us, there was no delay in filing the appeal. Therefore, the same ought to have been decided on merits. However, the assessee shall file the necessary application/affidavit before the Ld. CIT(A) in support of the claim that the appeal was not delayed as has been filed before us, who shall thereafter dispose of the appeal on merits after considering the facts of



the case as per law. Therefore, in the interest of justice and fair play, we deem it appropriate to set aside the order of the Ld. Addl/JCIT(A) and restore the appeal back to the Ld. Addl/JCIT(A) for disposal of the grounds of appeal taken by the assessee on merit by passing a speaking order. Needless to say, the assessee shall be given a reasonable opportunity of being heard to make any further submission it wants to make in support of its grounds of appeal and shall not seek unnecessary adjournments and rule 46A of the I.T. Rules, 1962 shall also be followed and an opportunity of being heard may be provided to the Ld. AO, if required. Accordingly, the grounds taken by the assessee in his appeal are partly allowed for statistical purposes.

9. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 3rd February 2026.

Sd/-

[Pradip Kumar Choubey]

Judicial Member

Sd/-

[Rakesh Mishra]

Accountant Member

Dated: 03.02.2026

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **GSJ Telecom Private Limited, HDFC Building, Mawkhar Main Road, Shillong, Meghalaya, 793002.**
2. **Assitant Commissioner of Income Tax, Shillong.**
3. Addl/JCIT(A)-2, Nagpur.
4. CIT-
5. CIT(DR), Guwahati Benches, Guwahati.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata