

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

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRIPRADIP KUMAR CHOUBEY, JM**

**ITA No.1671/KOL/2025
(Assessment Year: 2011-12)**

QVC Exports Pvt. Ltd.
(Converted into QVC Exports Ltd
w.e.f. 04/08/2005)
C/o Subash Agarwal &
Associates, Advocates, Siddha
Gibson, 1, Gibson Lane, Suite
213, 2nd Floor, Kolkata-700069,
West Bengal

(Appellant)

Vs.

DCIT, Circle 10(2)
Aayakar Bhawan, P-7,
Chowringhee Square, Kolkata-
700069, West Bengal

(Respondent)

PAN NO. AAACQ1276D

Assessee by : Shri Siddarth Agarwal, AR
Revenue by : Shri S.B. Chakraborty, DR

Date of hearing: 19.01.2026
Date of pronouncement: 26.02.2026

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 18.11.2024 for the AY 2011-12.

2. At the outset, we note that the appeal of the assessee is barred by limitation by 175 days. At the time of hearing the counsel of the assessee explained the reasons for delay in filing the appeal. The Ld. D.R did not raise any objection in condoning the delay. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for bonafide and genuine reasons and

hence, we condone the delay and adjudicate the appeal in the following paras.

3. After hearing the rival contentions and perusing the materials available on record, we find that the Id. CIT (A) has not condoned the delay of 6 days in filing the appeal of the assessee and thus, dismissed the appeal. After taking into account the submissions of the rival parties, we condone the delay of 6 days and remit the appeal back to the file of the Id. CIT (A) for denovo adjudication after a reasonable opportunity of hearing to the assessee.
4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26.02.2026.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated:26.02.2026

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