

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH AT KOLKATA**

**Before**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER  
&  
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 1477/KOL/2025**

**Assessment Year: 2018-19**

Linkpoint Infrastructure Private Limited <b>(Appellant)</b>	Vs.	DCIT, Central Circle-1(1), Kolkata <b>(Respondent)</b>
<b>PAN: AAAC9890Q</b>		

**Appearances:**

**Assessee represented by** : Sakshi Agarwal, AR.

**Department represented by** : None (Adjournment Letter filed).

Date of concluding the hearing : 12-February-2026

Date of pronouncing the order : 20-February-2026

**ORDER**

**PER RAKESH MISHRA, ACCOUNTANT MEMBER:**

This appeal filed by the Assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2018-19 dated 21.08.2024.

1.1 The Registry has informed that the appeal is barred by limitation by 251 days. The assessee has filed a petition for condonation of delay explaining the reasons that the appeal order was passed on 21.08.2024 and the assessee company did not receive the email communication for the issuance of the notices for hearing before the Ld. CIT(A) hence, they were not complied with. The assessee even did not receive the email communication for the appeal order passed and it came to know about the order when it had received notice u/s 270A of the Act for penalty proceedings. It was found that the email was lying in the junk folder



rather than in the inbox and has filed the appeal and has requested the Bench to condone the delay. After perusing the same, we are satisfied that the assessee had a reasonable and sufficient cause and was prevented from filing the instant appeal within the statutory time limit. We, therefore, condone the delay and admit the appeal for adjudication.

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

*“1. In law and on the facts and in the circumstances of the case, the order passed u/s. 250 of the Act is bad in law.*

*2. In law and on the facts and in the circumstances of the case, the Hon'ble CIT(Appeals) has erred in not appreciating the fact that the assessment order passed by learned AO u/s 143(3) r.w.s. 143(3A) & 143(3B) of the Act is arbitrary, void and against the principals of nature justice, hence, it deserves to be cancelled.*

*3. In law and on the facts and in the circumstances of the case, the Hon'ble CIT (Appeals) has erred in confirming the disallowance in respect of bad debts and balances written off amounting to Rs. 6,20,48,903/-, which is ought to have been allowed as per the provisions of section 36(2) of the Act.*

*4. The appellant craves leave to add, alter, amend and/or withdraw any ground or grounds of appeal either before or during the course of hearing of the appeal.”*

3. Brief facts of the case are that the assessee is a company and had e-filed its return of income for AY 2018-19 showing a total loss of ₹(-) 5,96,60,689/-. The case was selected for a limited scrutiny for the reason business loss under the Faceless Assessment Scheme, 2019. Notices u/s 143(2) and 142(1) of the Act were issued. the Assessing Officer (hereinafter referred to as Ld. 'AO') noted that the assessee, during the year under consideration, had written off bad debts/customers balances amounting to ₹ 4,74,29,085/- and also written off balances amounting to ₹1,46,22,543/- due from parties which were considered as non-recoverable. The Ld. AO however, noted



that the conditions required for entitlement of deduction u/s 36(2) of the Act for bad debts written off were not fulfilled by the assessee and hence, disallowed the amount of ₹6,20,48,903/- and assessed the total income of the assessee at ₹23,88,220/- u/s 143(3) r.w.s. 143(3A) & 143(3B) of the Act. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A) who issued six notices for hearing but the same were not complied with. The Ld. CIT(A) considered the facts of the case, the observation of the Ld. THE LD. AO and relying upon the case of **Anil Goel vs. CIT [2008] 306 ITR 212 (Punjab & Haryana)** and dismissed the appeal of the assessee by holding as under:

*“6.3 However, the facts on available on the record merit of the case have been considered. During the appellate proceedings, the appellant has not filed any written submission. In absence of the written submission and evidence, it remained to be explained as to how the AO's order is erroneous. Deductions for bad debt has been dealt with u/s 36(2) of the IT Act. The appellant by not filing submission has failed to show how the provision of section 36(2) has been satisfied by the appellant. The appellant had not filed any documentary evidence showing that the bad debts/balances written off were included in the income of the earlier years. The appellant also has not provided any documentary evidence showing how these debts/balances become bad. The appellant has not submitted any proof whether it had proceeded with any legal proceedings for recovery of these amounts for treating it as bad. As noted above ample opportunity was provided to the appellant but the appellant apart from filing adjournment request twice refrained from filing any submission or evidence in support its grounds of appeal. Therefore, in absence of evidence and fulfilment of conditions mandated in section 36(2) of the Act, the disallowance made by the A.O. is upheld.*

*6.4 Accordingly, I have no reason or basis to differ from the findings given by the AO and therefore confirm the addition made by the AO. The Ground Nos. 1 to 5 are hereby dismissed.*

...

*9. In the result, the appellant's appeal is dismissed.”*

4. Aggrieved with the order of the Ld. CIT(A), the Assessee has filed the appeal before the Tribunal.



5. The assessee sought adjournment but as the reasons were not justified on the basis of the facts of the case, therefore, the request for adjournment was rejected and the appeal was heard. Rival contentions were heard and the submissions made have been examined.

6. Since there was no proper compliance before both the Ld. AO as well as the Ld. CIT(A), in the interest of justice and fair play it was considered by the Bench that the request of the assessee to set aside the case before the Ld. CIT(A) may be allowed so that a proper opportunity of being heard may be provided. Hence, after examining the facts of the case and the law, we deem it appropriate to set aside the order of the Ld. CIT(A) and restore the appeal back to the Ld. CIT(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.

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

**Order pronounced on 20<sup>th</sup> February, 2026 under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963.**

Sd/-

**[George Mathan]**  
Judicial Member

Sd/-

**[Rakesh Mishra]**  
Accountant Member

Dated: 20.02.2026

*Bidhan (Sr. P.S.)*



*Copy of the order forwarded to:*

1. **Linkpoint Infrastructure Private Limited, 37/3A, Dr. G.S. Bose Road, Ground Floor Road Portion, P.S. Kasba, Kolkata, West Bengal, 700039.**
2. **DCIT, Central Circle-1(1), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata