

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

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

**ITA No.2597/KOL/2025
(Assessment Year: 2022-23)**

**Sujal Exim (India) Private
Limited**
3rd Floor, 2/2, Nirmal Chandra
Street, Bowbazar, Kolkata-
700012, West Bengal

(Appellant)

Vs.

ITO, Ward 1(1)
Aaykar Bhawan, P-7,
chowringhee Square, Kolkata-
700069, West Bengal

(Respondent)

PAN No. AAJCS9719A

Assessee by : Shri Avjit Dey, AR
Revenue by : Shri Sanat Kumar Raha, 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 11.09.2025 for the AY 2022-23.

2. At the outset, the Learned Council of the assessee submitted before us that the Learned CIT (A) has passed the appellate order dismissing the appeal in Limine without condoning the delay of 38 days, which was on account of bona fide and genuine reasons. The Id. Counsel for the assessee submitted that the order passed by the Learned CIT (A) is in violation of the principles of natural justice and fair play and accordingly, the assessee needs to be given one more

opportunity of hearing before the Learned CIT (A) by restoring the issue back to the file of the Learned CIT (A).

3. The learned DR on the other hand did not object for the same.
4. After hearing the rival contentions and perusing the materials available on record, we find that the order has been passed by Id. CIT(A) dismissing the appeal in Limine without condoning the delay of 38 days. As we found the reasons to be genuine and bona fide and therefore, condoning the same, we restore the appeal to the file of the Learned CIT (A) with a direction to decide the same on merit, after affording reasonable opportunity of hearing to the assessee.
5. 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