

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

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER
PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

**I.T.A. No. 754/Kol/2025
(Assessment Year 2020-2021)**

Dipa Dey,
204A, Bidhan Sarani,
Vivekananda Road,
West Bengal - 700006
[PAN: ADOPD0105C]

..... **Appellant**

vs.

**The Income Tax Officer,
Ward 37(1), Kolkata,**
3, Government Place (W),
B.B.D. Bagh, Kolkata,
West Bengal - 700001

..... **Respondent**

Appearances by:

Assessee represented by : Subhadip Dey, CA

Department represented by : Aditya Bikram, Sr. DR

Date of concluding the hearing : 04.02.2026

Date of pronouncing the order : 05.03.2026

ORDER

Per Rajesh Kumar, AM

The present appeal filed by the assessee arises from order dated 31.12.2024 passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Addl./Joint Commissioner of Income Tax (Appeals)-4, Chennai (hereinafter referred to 'the Ld. Addl./JCIT (A)] for A.Y. 2020-21.

2. At the outset, we observe from the appeal folder that the appeal of the revenue is barred by limitation by 42 days for which the condonation petition is filed. After perusing the contents of the application, we find that the delay is attributable to bonafide and genuine reasons. Therefore, we are inclined to condone the delay and admit the appeal for adjudication.

3. At the time of hearing, a written submission dated 04.02.2026 was placed before us by the Ld. A.R requesting the Bench to allow the withdrawal of the impugned appeal. Accordingly accepting the request of the assessee, we dismiss the appeal as withdrawn.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced on 05.03.2026

Sd/-
(Pradip Kumar Choubey)
Judicial Member

Sd/-
(Rajesh Kumar)
Accountant Member

Dated: 05.03.2026
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches

