

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'A' BENCH, KOLKATA**

**Before Shri P.M. Jagtap, Accountant Member
and Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 477/KOL/ 2014
Assessment Year: 2007-2008**

**Deputy Commissioner of Income Tax,.....Appellant
Circle-4, Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700 069**

-Vs.-

**M/s. Manipur Tea Co. Pvt. Limited,.....Respondent
15, Hemanta Basu Sarani,
Kolkata-700 001
[PAN : AA ACT 9636 L]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.395 /KOL/ 2014
Assessment Year: 2009-2010**

**Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XII, Kolkata,
Aayakar Bhawan Purva,
110, Shantipally,
Kolkata-700 107**

-Vs.-

**M/s. Sincere Commodities & Derivatives Market Ltd.,.....Respondent
52, Weston Street,
Kolkata-700 012
[PAN : AA ICS 3108 G]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.1917 /KOL/ 2014
Assessment Year: 2009-2010**

**Deputy Commissioner of Income Tax,.....Appellant
Circle-8, Kolkata,
Aayakar Bhawan, 5th Floor,
P-7, Chowringhee Square,
Kolkata-700 069**

-Vs.-

M/s. Apeejay House Pvt. Limited,.....Respondent
15, Park Street,
Kolkata-700 016
[PAN : AACCA 1959 K]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri Manish Tiwwari, FCA, for the assessee

&

I.T.A. No.1732 /KOL/ 2013
Assessment Year: 2004-2005

Assistant Commissioner of Income Tax,.....Appellant
Circle-Haldia,
Basudevpur,
Khanjanchak, Haldia,
Purba Medinipur-721 602

-Vs.-

Shri Sanat Kumar Bhattacharjee,.....Respondent
111/13, Azad Hind Nagar, Haldia,
Purba Medinipur-721 607
[PAN :ADFPB 6426 K]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.91 /KOL/ 2015
Assessment Year: 2006-2007

Deputy Commissioner of Income Tax,.....Appellant
Circle-2(1), Kolkata,
P-7, Chowringhee Square,
Kolkata-700 069

-Vs.-

M/s. Engel india Machines & Tools Limited,.....Respondent
1, Taratala Road,
Kolkata-700 088
[PAN : AAACE 6510 C]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.(SS)A. No. 25 /KOL/ 2015
Assessment Year: 2010-2011

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-3(2), Kolkata,

**Aayakar Bhawan, Poorva,
110, Shantipally, 5th Floor,
Kolkata-700 107**

-Vs.-

**M/s. MSP Steel and Power Limited,.....Respondent
1, Crooked Lane,
Kolkata-700 069
[PAN : AACCA 2756 N]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri Amit Kumar, ACA, for the assessee*

&

**I.T.A. No.1975/KOL/ 2014
Assessment Year: 2006-2007**

**Income Tax Officer,.....Appellant
Ward-34(3), Kolkata,
Aayakar Bhawan, Poorva,
110, Shantipally, 7th Floor, Room No. 711,
Kolkata-700 107**

-Vs.-

**M/s. H.R. Bearing & Co.,.....Respondent
138, B.R.B. Bose Road,
Kolkata-700 001
[PAN : AACFH 6235 JJ]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.2075 /KOL/ 2013
Assessment Year: 2008-2009**

**Deputy Commissioner of Income Tax,.....Appellant
Circle-6, Kolkata,
P-7, Chowringhee Square,
Kolkata-700 069**

-Vs.-

**M/s. DPSC Limited,.....Respondent
Plot No. X1-1, 2 & 3, Block-EP, Sector-V,
Salt lake City,
Kolkata-700 091
[PAN : AABCD 0340 G]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

I.T.A. No.2087 /KOL/ 2013
Assessment Year: 2006-2007

Assistant Commissioner of Income Tax,.....Appellant
Circle-2, Midnapore

-Vs.-

Seikh Mohammed Ajiz,.....Respondent
Chandipur,
P.O. Rakhajungle, Kharagpur,
Midnapore(W)-721 301
[PAN : ACZPA 4751 D]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No. 2096 /KOL/ 2013
Assessment Year: 2008-2009

Income Tax Officer,.....Appellant
Ward-12(3), Kolkata

-Vs.-

M/s. Bloom Food Additives Pvt. Limited,Respondent
Shailsed Nagar (Khalpar), Abdalpur,
Kolkata-700 155
[PAN : AACCB 2964 K]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2090 /KOL/ 2013
Assessment Year: 2008-2009

Income Tax Officer,.....Appellant
Ward-40(2), Kolkata

-Vs.-

Anup Kumar Roy,.....Respondent
Flat No. F-5, Park End Apartment,
4/1, Raj Kumar Chatterjee Road,
Kolkata-700 037
[PAN : AESPR 4930 G]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.719 /KOL/ 2013
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant

Ward-7(1), Kolkata

-Vs.-

M/s. AYU Commercial Pvt. Limited,.....Respondent

36B, Aurobindo Sarani,

Kolkata-700 005

[PAN : AAECA 7820 K]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.(SS)A. No.155/KOL/ 2014

Assessment Year: 2011-2012

Deputy Commissioner of Income Tax,.....Appellant

Central Circle-4(3), Kolkata

-Vs.-

Anil Chandra Paul,.....Respondent

Thana Road, Gangarampur,

Dakshin Dinajpur-733 124

[PAN : AFBPP 1902 L]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.2044 /KOL/ 2014

Assessment Year: 2003-2004

Assistant Commissioner of Income Tax,.....Appellant

Circle-39, Kolkata

-Vs.-

M/s. VTR Marketing,.....Respondent

29A, Weston Street,

Kolkata-700 012

[PAN : AADFV 7514 M]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.2178 /KOL/ 2014

Assessment Year: 2010-2011

Income Tax Officer,.....Appellant

Ward-1(1), Durgapur

-Vs.-

Shri Haradhan Roy,.....Respondent
G.T. Road, Andal More,
Dist. Burdwan-713 321
[PAN : AFOPR 4486 C]

&

C.O. No. 06/KOL/2015
(arising out of ITA No. 2178/KOL/2014)
Assessment Year : 2010-2011

Shri Haradhan Roy,.....Cross Objector
G.T. Road, Andal More,
Dist. Burdwan-713 321
[PAN : AFOPR 4486 C]

-Vs.-

Income Tax Officer,.....Respondent
Ward-1(1), Durgapur

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri Manish Tiwari, FCA, for the assessee

&

I.T.A. No.2688 /KOL/ 2013
Assessment Year: 2004-2005

Assistant Commissioner of Income Tax,.....Appellant
Circle-52, Kolkata

-Vs.-

Sri Indra Kumar Ghosh,.....Respondent
51, Moore Avenue,
Kolkata-700 040
[PAN : AGOPG 4561 K]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No. 1243 /KOL/ 2014
Assessment Year: 2006-2007

Deputy Commissioner of Income Tax,.....Appellant
Circle-4, Kolkata

-Vs.-

M/s. Kharikatia Tea & Industries Tea Limited,.....Respondent
Suit No. A-1, 9th Floor, CIC Building,
33A, J.L. Nehru Road,
Kolkata-700 071
[PAN : AAACK 9730 E]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&
I.T.A. No.925 /KOL/ 2014
Assessment Year: 2005-2006

Income Tax Officer,.....Appellant
Ward-49(1), Kolkata

-Vs.-

Smt. Swapna Mondal,.....Respondent
L/H. Of Late Dharendra Nath Mondal,
Vill. Mirzapur,
P.O. Basirhat,
Dist. 24-Parganas (North)-743 412
[PAN : AFWPM 5686 H]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&
I.T.A. No.516 /KOL/ 2014
Assessment Year: 2007-2008

Deputy Commissioner of Income Tax,.....Appellant
Circle-1, Kolkata

-Vs.-

M/s. ISDEC India (P) Limited,.....Respondent
5th Floor, Room No. 508,
33/1, N.S. Road, Marshall House,
Kolkata-700 001
[PAN : AAACI 5232 R]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&
I.T.A. No.2116 /KOL/ 2013
Assessment Year: 1995-1996

Income Tax Officer,.....Appellant
Ward-32(1), Kolkata

-Vs.-

Madan Lal Jain,.....Respondent
(L/H. Kailash Prasad Jain)
46A, Rafi Ahmed Kidwai Road,
Kolkata-700 016

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.(SS)A. No.65 /KOL/ 2014
Assessment Year: 2009-2010

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XXV, Kolkata

-Vs.-

M/s. Utkal Builders Limited,.....Respondent
777, Saheed Nagar,
Virayataan, Bhubaneshwar,
Orissa-751 007

[PAN : AAACU 5502 C]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri S.M. Surana, Advocate, for the assessee

&

I.T.A. No.375 /KOL/ 2015
Assessment Year: 2010-2011

Deputy Commissioner of Income Tax,.....Appellant
Circle-3(1), Kolkata

-Vs.-

M/s. Advance Steel Tubes Limited,.....Respondent
11, Crooked Lane, 1st Floor, Room No. 7,
Kolkata-700 069

[PAN : AACCA 6765 B]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1679 /KOL/ 2014
Assessment Year: 2006-2007

Deputy Commissioner of Income Tax,.....Appellant
Circle-7, Kolkata,

-Vs.-

M/s. Azimganj Estates (P) Limited,.....Respondent
7, Camac Street,
Kolkata-700 017

[PAN : AACCA 1084 F]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1589 /KOL/ 2014
Assessment Year: 2005-2006

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XXVII, Kolkata

-Vs.-

Smt. Bimla Bohra,.....Respondent
1, Chandney Chowk Street,
Kolkata-700 072
[PAN : ADEPB 2647 P]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2635 /KOL/ 2013
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-36(3),Kolkata

-Vs.-

Shri Sandip Samanta,.....Respondent
C/o. K.L. Bothra,
34, Armenian Street, 4th floor,
Kolkata-700 069
[PAN : AKMPS 3128 F]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1441 /KOL/ 2014
Assessment Year: 2008-2009

Income Tax Officer,.....Appellant
Ward-41(1), Kolkata

-Vs.-

Smt. Sulochana Agarwal,.....Respondent
119/9, Bidhan Sarani,
Kolkata-700 004
[PAN : AELPA 8860 K]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.408 /KOL/ 2014
Assessment Year: 2010-2011

Income Tax Officer,.....Appellant
Ward-2(2), Midnapore

-Vs.-

Sri Biswanath Gupta, Kharagpur,.....Respondent
Gole Bazar,

Paschim Midnapore-721 301

[PAN : ADLPG 2728 B]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.248 /KOL/ 2014

Assessment Year: 2008-2009

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XXI, Kolkata

-Vs.-

M/s. Maheshwari Enterprises,.....Respondent

21, C.L.M. Lane, Post Raniganj,

Burdwan, West Bengal

[PAN : AAJFM 6501 F]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.358 /KOL/ 2014

Assessment Year: 2006-2007

Income Tax Officer,.....Appellant
Ward-3(3), Kolkata

-Vs.-

M/s. Yogrup Mercantile Pvt. Limited,.....Respondent

27A, Metcalfe Street,

Kolkata-700 013

[PAN : AAACY 1021 A]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.196 /KOL/ 2014

Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-32(1), Kolkata

-Vs.-

Smt. Kiran jain,.....Respondent

46A, Rafi Ahmed Kidwai Road,

Kolkata-700 016

[PAN : ACRPJ 7485 R]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.1428 /KOL/ 2014
Assessment Year: 2009-2010**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-32, Kolkata***

-Vs.-

***M/s. Cresent Export Syndicate,.....Respondent
S-55, Phase-III, Kasba Industrial Estate,
Kolkata-700 071***

[PAN : AABFC 8276 F]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri S.P. Choudhury, Advocate, for the assessee*

&

**I.T.A. No.437 /KOL/ 2014
Assessment Year: 2010-2011**

***Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XII, Kolkata***

-Vs.-

***M/s. Mahavat Traders Pvt. Limited,,.....Respondent
39, Shambhunath Pandit Street,
Kolkata-700 025***

[PAN : AABCM 7528 B]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri Subash Agarwal, Advocate, for the assessee*

&

**I.T.A. No.162 /KOL/ 2014
Assessment Year: 2009-2010**

***Income Tax Officer,.....Appellant
Ward-31(4), Kolkata***

-Vs.-

***Shri Narain Prasad Dalmia,.....Respondent
2/3, Sarat Bose Road,
Kolkata-700 020***

[PAN : AFSPD 6333 E]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

I.T.A. No.11 /KOL/ 2014
Assessment Year: 2010-2011

Income Tax Officer,.....Appellant
Ward-49(1), Kolkata

-Vs.-

Shri Asesh Majumder,.....Respondent
Gandhi Pally, Bongaon,
Dist. 24-Parganas (North)-743 235
[PAN : AEUPM 8970 K]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1584 /KOL/ 2014
Assessment Year: 2011-2012

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XXVII, Kolkata

-Vs.-

M/s. Churamani Housing Pvt. Limited,.....Respondent
10/1D, Lal Bazar Street, 3rd Floor, Mercantile Building,
Kolkata-700 001
[PAN : AABCC 0368 D]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1362 /KOL/ 2014
Assessment Year: 2010-2011

Deputy Commissioner of Income Tax,.....Appellant
Circle-4, Kolkata

-Vs.-

M/s. Mackintosh Burn Limited,.....Respondent
8, N.S. Road.
Kolkata-700 001
[PAN : AACCM 2160 JJ]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1586 /KOL/ 2014
Assessment Year: 2005-2006

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XXVII, Kolkata

-Vs.-

Alka Bohra,.....Respondent

7H, Cornfield Road,

Kolkata-700 019

[PAN : AEAPB 0809 E]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. Nos. 810 & 811/KOL/ 2015

Assessment Year: 2002-2003

Assistant Commissioner of Income Tax,.....Appellant

Circle-60, Kolkata

-Vs.-

Shri Jitendra Kumar Singh,.....Respondent

68, S.N. Road,

Kolkata-700 038

[PAN : AQGPS 9968 M]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.803 /KOL/ 2015

Assessment Year: 2010-2011

Income Tax Officer,.....Appellant

Ward-25(3), Kolkata

-Vs.-

Shri Naren Das,.....Respondent

24, Purbachal Main Road,

Kolkata-700 078

[PAN : AILPD 0066 G]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No. 2706/KOL/ 2013

Assessment Year: 2009-2010

Income Tax Officer,.....Appellant

Ward-42(2), Kolkata

-Vs.-

Mohit Kumar Saha,.....Respondent

46E/F/2, Dum Dum Municipal Market,

**Dumdum Cantonment, Gorabazar,
Kolkata-700 028**

[PAN : ALSPS 9809 G]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.806 /KOL/ 2015
Assessment Year: 2008-2009**

**Assistant Commissioner of Income Tax,.....Appellant
Circle-3, Malda**

-Vs.-

Shri Subhas Chandra Chitlangia,.....Respondent

Prop. of M/s. Maheswari Traders,

NH-34, Rathbari, Malda-732 101

[PAN : ABYPC 5488 M]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.120 /KOL/ 2014
Assessment Year: 2007-2008**

**Income Tax Officer,.....Appellant
Ward-30(1), Kolkata**

-Vs.-

Shri Lalit Kumar Pasari,.....Respondent

17, Ballygunge Park Road,

Kolkata-700 019

[PAN : AFVPP 3446 F]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri S. Jhajharia, FCA, for the assessee*

&

**I.T.A. No.1787 /KOL/ 2014
Assessment Year: 2004-2005**

**Income Tax Officer,.....Appellant
Ward-40(1), Kolkata**

-Vs.-

M/s. Maa Durga Steel Traders,.....Respondent

P-34, Satin Sen Sarani,

Kolkata-700 054

[PAN : AAKFM 1109 L]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.29 /KOL/ 2014
Assessment Year: 2001-2002**

***Income Tax Officer,.....Appellant
Ward-2(3), Kolkata***

-Vs.-

***M/s. Khetan Financial Services (P) Limited,.....Respondent
2A, Ganesh Chandra Avenue,
Kolkata-700 013
[PAN : AABCR 4678 K]***

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.78 /KOL/ 2014
Assessment Year: 2009-2010**

***Income Tax Officer,.....Appellant
Ward-36(2), Kolkata***

-Vs.-

***Shiv Kumar Bahety,.....Respondent
Prop. of Shree Power Electric Company,
40, Ezra Street, 3rd Floor,
Kolkata-700 001***

[PAN : AEDPB 6910 P]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri S.M. Surana, Advocate, for the assessee*

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**I.T.A. No.2045 /KOL/ 2014
Assessment Year: 2003-2004**

***Assistant Commissioner of Income Tax,.....Appellant
Circle-39, Kolkata***

-Vs.-

***M/s. VTR Marketing,.....Respondent
29A, Weston Street,
Kolkata-700 012
[PAN : AADFV 7514 M]***

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&
I.T.A. No.159 /KOL/ 2014
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-32(2), Kolkata

-Vs.-

Shri Surjit Singh,.....Respondent
F-7, Apsara, 67, Park Street,
Kolkata-700 016
[PAN : ALIPS 9396 N]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri Anil Kochar, Advocate, for the assessee

&
I.T.A. No.2632 /KOL/ 2013
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-41(1), Kolkata

-Vs.-

M/s. Kamdhenu Sales Agency,.....Respondent
1A, R.G. Kar Road,
Kolkata-700 004
[PAN : AAFFK 1359 K]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&
I.T.A. No.2667 /KOL/ 2013
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-1, Malda

-Vs.-

Md. Gani,.....Respondent
Ratanpur, Samsi,
Malda-732 139
[PAN : ADNPG 4994 M]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri Subash Agarwal, Advocate, for the assessee

&
I.T.A. No.902 /KOL/ 2013
Assessment Year: 2009-2010

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XXV, Kolkata

-Vs.-

Shri Harakh Chand Bhawanjee Shah,.....Respondent
12, Stephen house,
4, B.B.D. Bag (East),
Kolkata-700 001
[PAN : ASTPS 6006 M]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee

&

I.T.A. Nos.879, 880 & 881 /KOL/ 2013
Assessment Years: 2004-05, 2005-06 & 2007-08

Income Tax Officer,.....Appellant
Ward-28(3), Kolkata

-Vs.-

Shri Sanat Das,.....Respondent
123/1, Roy Bahadur Road, Behala,
Kolkata-700 034
[PAN : ADRPD 9964 E]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2811 /KOL/ 2013
Assessment Year: 2007-2008

Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XVII, Kolkata

-Vs.-

M/s. Maa Shanti Rice Mills Pvt. Limited,.....Respondent
Chakpara, Rampurhat,
Birbhum-731 224
[PAN : AAKFM 4060 A]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1006 /KOL/ 2013
Assessment Year: 2006-2007

Deputy Commissioner of Income Tax,.....Appellant
Circle-55, Kolkata

-Vs.-

M/s. Royal Calcutta Turf Club,.....Respondent
Calcutta Race Course Hestings,
Kolkata-700 022

[PAN : AAAAR 0769 A]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

Shri S. Jhajharia, FCA, for the assessee

&

I.T.A. No.2802 /KOL/ 2013
Assessment Year: 2005-2006

Income Tax Officer,.....Appellant
Ward-34(3), Kolkata

-Vs.-

Chandulal N. Dalal,.....Respondent
C/o. Moscow Meters,
11, Pollock Street, Ground Floor,
Kolkata-700 001

[PAN : ADVPD 6254 B]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.1211 /KOL/ 2014
Assessment Year: 2008-2009

Assistant Commissioner of Income Tax,.....Appellant
Circle-33, Kolkata

-Vs.-

M/s. Intra Project Consultants,.....Respondent
Shyama Kunj,24/1,
12C, Lord Sinha Road,
Kolkata-700 071

[PAN : AAAFI 8257 P]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No. 2807/KOL/ 2013
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-42(3), Kolkata

-Vs.-

Shri Nabendu podder,.....Respondent
8/1, Jadav Chandra Ghosh Lane,
Kolkata-700 036
[PAN : ANEPP 7933 N]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1028 /KOL/ 2013
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-1, Haldia

-Vs.-

Shri Nityananda Bera,.....Respondent
Egra-1, Bardabazar, Egra,
Purba Medinipur-721 448
[PAN : AKTPB 9464 G]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2780 /KOL/ 2013
Assessment Year: 2009-2010

Assistant Commissioner of Income Tax,.....Appellant
Circle-2, Asansol

-Vs.-

Shri Balaram Halder,.....Respondent
West Apcar Garden,
Shiv Kali Mandir,
Asansol,
Dist. Burdwan-713 304
[PAN : ABMPH 4394 M]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.434/KOL/ 2014
Assessment Year: 2010-2011

Deputy Director of Income Tax (I.T.)-3(1),.....Appellant
Kolkata

-Vs.-

Shri Tapan Datta,.....Respondent
67/3/10, College Road,
B-Garden,
Howrah-711 103
[PAN : ACLPD 7781 JJ]

-AND-

C.O. No. 71/KOL/2014
(in ITA No. 434/KOL/2014)
Assessment Year : 2010-2011

Shri Tapan Datta,.....Cross Objector
67/3/10, College Road,
B-Garden,
Howrah-711 103
[PAN : ACLPD 7781 JJ]

-Vs.-

Deputy Director of Income Tax (I.T.)-3(1),.....Respondent
Kolkata

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2829 /KOL/ 2013
Assessment Year: 2008-2009

Income Tax Officer,.....Appellant
Ward-33(2), Kollkata

-Vs.-

Shri Biplab Ghosh,.....Respondent
A/47, East Rajapur, Santoshpur,
Kolkata-700 075
[PAN : AIJPG 9402 B]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.2557 /KOL/ 2013
Assessment Year: 2010-2011

Assistant Commissioner of Income Tax,.....Appellant
Circle-3, Asansol

-Vs.-

M/s. Modern Coal Carrier,.....Respondent
N.S.B. Road,
Raniganj-713 347
[PAN : AALFM 8472 F]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.2563 /KOL/ 2013
Assessment Year: 2008-2009**

**Assistant Commissioner of Income Tax,.....Appellant
Circle-2, Asansol**

-Vs.-

M/s. Mining Associates Pvt. Limited,.....Respondent

Atwal Nagar, S.B. Gorai Road,

Asansol,

Dist. Burdwan-713 301

[PAN : ADKPR 8212 JJ]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.1190 /KOL/ 2014
Assessment Year: 2008-2009**

**Income Tax Officer,.....Appellant
Ward-27(2), Kolkata**

-Vs.-

Sri Pallab Mitra,.....Respondent

10C, Ballygunje Place,

Kolkata-700 019

[PAN : AHOPM 6401 C]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.776 /KOL/ 2014
Assessment Year: 2007-2008**

**Income Tax Officer,.....Appellant
Ward-3(3), Kolkata**

-Vs.-

M/s. M.C.C. Investment & Leasing Pvt. Limited,.....Respondent

9, Rabindra Sarani,

Kolkata-700 073

[PAN : AABCM 7750 K]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

I.T.A. No. 1228/KOL/ 2014
Assessment Year: 2007-2008

Income Tax Officer,.....Appellant
Ward-30(2). Kolkata

-Vs.-

Deepak Anand,.....Respondent
P-533, Raja Basanta Roy Road,
Kolkata-700 029
[PAN : AIOPA 4576 F]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1812 /KOL/ 2014
Assessment Year: 2008-2009

Assistant Commissioner of Income Tax,.....Appellant
Circle-52, Kolkata

-Vs.-

M/s. Devaloke Associated,.....Respondent
47, Garia Main Road, Mahamayatala,
Kolkata-700 084
[PAN : AADFD 3409 R]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri V.N. Dutta, Advocate, for the assessee

&

I.T.A. No.909 /KOL/ 2015
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-11(1), Kolkata

-Vs.-

M/s. Bharat Bhari Udyog Nigam Limited,.....Respondent
26, Raja Santosh Road,
Kolkata-700 027
[PAN : AABCB 1891 JJ]

Appearances by:
Shri Vivek Verma, JCIT, Sr. D.R., for the Department
N o n e, for the assessee

&

I.T.A. No.1345 /KOL/ 2014
Assessment Year: 2009-2010

Income Tax Officer,.....Appellant
Ward-46(2), Kolkata

-Vs.-

Md. Akhtar Ali,.....Respondent

319, Belilious Road,

Howrah-711 101

[PAN : AGJPA 2290 F]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.1313 /KOL/ 2014

Assessment Year: 2009-2010

Deputy Commissioner of Income Tax,.....Appellant

Circle-12, Kolkata

-Vs.-

M/s. IFB Automative Pvt. Limited,.....Respondent

Plot No. Indl-05, Sector-1,

East Kolkata Township,

Kasba Industrial Estate,

Kolkata-700 107

[PAN : AABCI 2766 H]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.A. No.220 /KOL/ 2014

Assessment Year: 2008-2009

Assistant Commissioner of Income Tax,.....Appellant

Circle-2, Asansol

-Vs.-

M/s. Raja Tyres,.....Respondent

G.T. Road East,

Rambandhutala,

P.O. Asansol,

Dist. Burdwan-713 303

[PAN : AADFR 2642 R]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

N o n e, for the assessee

&

I.T.(SS)A. No.38 /KOL/ 2014

Assessment Year: 2007-2008

Deputy Commissioner of Income Tax,.....Appellant

Central Circle-11, Kolkata

-Vs.-

M/s. Pranab Banik,.....Respondent
25, Dum Dum Park,
Kolkata-700 055

[PAN : ADQPB 4401 K]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

None, for the assessee

&

I.T.A. No.719 /KOL/ 2014
Assessment Year: 1987-1988

Deputy Commissioner of Income Tax,.....Appellant
Circle-1, Kolkata

-Vs.-

M/s. The Hooghly Mills Co. Limited,.....Respondent

10, Clive Row,

Kolkata-700 001

[PAN : AA ACT 9780 F]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

Shri S. Jhajharia, FCA, for the assessee

&

I.T.A. No.2722 /KOL/ 2013
Assessment Year: 2009-2010

Deputy Commissioner of Income Tax,.....Appellant
Circle-4, Kolkata

-Vs.-

M/s. New Tea Co. Limited,.....Respondent

4, C.R. Avenue, Hindustan Building, 2nd Floor,

Kolkata-700 072

[PAN : AABCN 0928 N]

Appearances by:

Shri Vivek Verma, JCIT, Sr. D.R., for the Department

None, for the assessee

&

I.T.A. No.51 /KOL/ 2014
Assessment Year: 2008-2009

Deputy Commissioner of Income Tax,.....Appellant
Circle-4, Kolkata

-Vs.-

M/s. Sonabheel Tea Limited,.....Respondent

41, Shakespeare Sarani,

Kolkata-700 017

[PAN : AA ECS 3840 H]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.2812/KOL/ 2013
Assessment Year: 2008-2009**

***Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XVII, Kolkata***

-Vs.-

***M/s. Maa Shanti Rice Mills Pvt. Limited,.....Respondent
Chakpara, Rampurhat,
Birbhum-731 224
[PAN : AAKFM 4060 A]***

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.330 /KOL/ 2014
Assessment Year: 2006-2007**

***Deputy Commissioner of Income Tax,.....Appellant
Central Circle-XVII, Kolkata***

-Vs.-

***M/s. Electrical Manufacturing Pvt. Limited,.....Respondent
139/B, B.T. Road,
Kamarhati,
Kolkata-700 058
[PAN : AAACE 7582 JJ]***

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.985 /KOL/ 2015
Assessment Year: 2007-2008**

***Income Tax Officer,.....Appellant
Ward-37(2), Kolkata***

-Vs.-

***Shri Kedarnath Banshidhar Maheswari,.....Respondent
C/o. Taparia & Co.,
28, Black Burn Lane,
Kolkata-700 012
[PAN : ADNPM 0137 A]***

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.993 /KOL/ 2015
Assessment Year: 2010-2011**

**Deputy Commissioner of Income Tax,.....Appellant
Circle-1(2), Kolkata**

-Vs.-

**M/s. Til Limited,.....Respondent
1, Taratolla Road, Garden Reach,
Kolkata-700 024
[PAN : AABCT 0704 G]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri Shashank Kasat, ACA, for the assessee*

&

**I.T.A. Nos.588 & 589 /KOL/ 2015
Assessment Years: 2008-2009 & 2009-2010**

**Income Tax Officer,.....Appellant
Ward-27(2), Haldia**

-Vs.-

**Shri Dinesh Chandra Tripathy,.....Respondent
P.O. Contai,
Dist. Purba Medinipur-721 401
[PAN : ABRPT 5995 R]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.735 /KOL/ 2015
Assessment Year: 2008-2009**

**Income Tax Officer,.....Appellant
Ward-28(3), Kolkata**

-Vs.-

**AIM Engineering Industries,.....Respondent
Behala, Industrial Estate,
620, D.H. Road,
Shed No. D/4,
Kolkata-700 034
[PAN : AAEFA 5804 C]**

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.710 /KOL/ 2015
Assessment Year: 2012-2013**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-2, Jalpaiguri***

-Vs.-

***Dr. Malay Chakraborty,.....Respondent
Dr. Malay's Hospital & Neuro Science Centre,
Near Fire Station,
S.F. Road, Jalpaimore,
Siliguri-734 005***

[PAN : ACNPC 1235 C]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.1733 /KOL/ 2014
Assessment Year: 2008-2009**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-53, Kolkata***

-Vs.-

***Shri Anandamoy Das,.....Respondent
Prop. of M/s. Invotech Engineers,
58, Pallisree,
Kolkata-700 092***

[PAN : ADOPD 2327 G]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.1730 /KOL/ 2014
Assessment Year: 2005-2006**

***Deputy Commissioner of Income Tax,.....Appellant
Circle-53, Kolkata***

-Vs.-

***Shri Anandamoy Das,.....Respondent
Prop. of M/s. Invotech Engineers,
58, Pallisree,
Kolkata-700 092***

[PAN : ADOPD 2327 G]

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

&

**I.T.A. No.929 /KOL/ 2014
Assessment Year: 2006-2007**

***Income Tax Officer,.....Appellant
Ward-40(2), Kolkata***

-Vs.-

***Shri Nikhilesh Sadhukhan,.....Respondent
3, Raj Kumar Chatterjee Road,
Kolkata-700 037
[PAN : AQLPS 4146 G]***

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
Shri S.M. Surana, Advocate, for the assessee*

&

**I.T.A. No.1093 /KOL/ 2015
Assessment Year: 2010-2011**

***Deputy Commissioner of Income Tax,.....Appellant
Central Circle-3(4), Kolkata***

-Vs.-

***M/s. Mukund Oil Mills Pvt. Limited,.....Respondent
4, Synagogue Street, 6th Floor,
Kolkata-700 001
[PAN : AABCM 6798 F]***

Appearances by:

*Shri Vivek Verma, JCIT, Sr. D.R., for the Department
None, for the assessee*

Date of concluding the hearing : December 29, 2015

Date of pronouncing the order : December 29, 2015

O R D E R

Per Bench:-

All these eighty-nine appeals filed by the Department involve tax effect of less than Rs.10,00,000/- and the same being not maintainable in view of the revised monetary limit recently fixed by the CBDT vide Circular No. 21/2015 dated 10th December, 2015 for filing the appeal by the Revenue before the Tribunal, are fixed for hearing and disposal out of

turn after discussion with the ld. Representatives of Calcutta Tax Bar Association as well as the concerned ld. CIT D.Rs. As discussed with them, individual notices in these cases are dispensed with and the notices are given to all the concerned through Notice Board. A copy of cause list prepared well in advance is also given to the Bar Association as well as the ld. Departmental Representatives.

2. At the time of hearing, sufficient time is given to the ld. D.R. to ascertain and point out in each and every case as to whether the same is covered by any of the exceptions given in Para 8 of the C.B.D.T. Circular dated 10th December, 2015 and wherever he has pointed out specifically the cases covered by the said exceptions, such cases are adjourned with the direction to the Registry to fix the same for hearing in the regular course. Abundant precaution is also taken to ascertain that the tax effect involved in each and every appeal filed by the Department in these cases is less than Rs.10,00,000/- and whenever the ld. D.R. has pointed out that the tax effect involved in some appeals is more than Rs.10,00,000/-, the same have been adjourned with the direction to the Registry to fix the same for hearing in regular course. Nevertheless, even if it is still found by the Department that any of the appeals being dismissed now on account of low tax effect is covered by any of the exceptions given in Para 8 of the C.B.D.T. Circular or that the tax effect involved therein is more than Rs.10,00,000/-, liberty is given to the Department to approach this Tribunal for re-call of the order dismissing such appeals and seek restoration of the same.

3. As clarified by the C.B.D.T. in Circular No. 21/2015 dated 10.12.2015 (supra), the revised monetary limit of Rs.10,00,000/- fixed for filing the appeal by the Revenue before the Tribunal is applicable retrospectively even to the appeals pending before the Tribunal and as specifically instructed by the C.B.D.T. in the said Circular, such pending appeals below this tax limit of Rs.10,00,000/- may be withdrawn/ not pressed. Keeping in view this instruction given by the C.B.D.T. vide Circular No. 21/2015

dated 10.12.2015, which is squarely applicable in all the present cases, the appeals filed by the Revenue in these cases are treated as withdrawn/not pressed and dismissed accordingly. In case of two of such appeals i.e. I.T.A. No. 2178/KOL/2014 and I.T.A. No. 434/KOL/2014, the assessees have filed their Cross Objections. As agreed by the Id. Representatives of the assessees, the said Cross Objections filed by the assessees have become infructuous as a result of dismissal of the corresponding appeals of the Revenue. Accordingly, these Cross Objections filed by the assessees are also dismissed.

4. In the result, all the eighty-nine appeals of the Revenue as well the two Cross Objections of the assessees are dismissed.

Order pronounced in the open Court on December 29, 2015.

**Sd/-
(S.S. Viswanethra Ravi)
Judicial Member**

**Sd/-
(P.M. Jagtap)
Accountant Member**

Kolkata, the 29th day of December, 2015

Copies to : (1) **The Assessees**
(2) **The Department**
(3) *Commissioner of Income-tax (Appeals)- , Kolkata*
(4) *Commissioner of Income Tax, Kolkata*
(5) *The Departmental Representative*
(6) *Guard File*

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.