

आयकर अपीलिय अधीकरण, न्यायपीठ – “D” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA
(समक्ष) Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)
[Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A No.1245/Kol/2014
Assessment Year: 2009-10

Deputy Commissioner of Income-tax, Circle-4, Kolkata.	Vs.	M/s. Duncans Tea Ltd. (PAN: AABCD0201A)
Appellant		Respondent

Date of Hearing	25.09.2017
Date of Pronouncement	11.10.2017
For the Appellant	Shri Arindam Bhattacharjee, Addl. CIT
For the Respondent	Shri Subash Agarwal, Advocate

ORDER

Per Shri Aby. T. Varkey, JM:

This is an appeal filed by the revenue against the order of Ld. CIT(A)-IV, Kolkata dated 17.02.2014 for AY 2009-10.

2. At the outset, we find that the AO has given his comments that all the grounds of appeal preferred by the assessee before the Ld. CIT(A) are acceptable to the revenue but no grounds of appeal have been filed before us except comments. It is not understood why the revenue has filed this appeal before us. The comments of the AO are as under:

*“Ground No. 1 and 2: Acceptable in view of the judgment of Calcutta High Court in the case of CIT Vs. Vijayshree Ltd. wherein it was held that such contribution deposited before filing of return u/s. 139(1) is allowable u/s. 43B of the act.
Ground No. 3: Acceptable.
Ground No.4: Acceptable.
Ground No. 5: Acceptable.
Ground No. 6: Acceptable in principle”*

In view of the above, the appeal of the revenue is unadmitted and hence, dismissed.

3. In the result, the appeal of revenue is dismissed as unadmitted.

Order is pronounced in the open court on 11.10.2017

Sd/-
(J. Sudhakar Reddy)
Accountant Member

Sd/-
(A. T. Varkey)
Judicial Member

Dated : 11th October, 2017

Jd. Sr. P.S

Copy of the order forwarded to:

1. APPELLANT – DCIT, Circle-4, Kolkata.
- 2 Respondent – M/s. Duncans Tea Ltd.,31, N. S. Road, Kolkata-700 001.
3. The CIT(A), Kolkata
4. CIT Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.