

IN THE INCOME TAX APPELLATE TRIBUNAL  
'(SMC)' BENCH, KOLKATA

Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member

I.T.A. No. 1773/Kol/2017  
Assessment Year: 2011-12

**Kanchan Tree Plantation Private Ltd.....Appellant**  
**Berlia Rice Mill Compound**  
**2<sup>nd</sup> Mile**  
**Sevoke Road**  
**Siliguri-734001**  
**[PAN : AABCK 9031 D**

**Joint Commissioner of Income Tax, Range-2, Kolkata.....Respondent**  
**Aaykar Bhawan**  
**P-7, Chowringhee Square**  
**Kolkata-700 069**

**Appearances by:**

*Shri H.V. Bharadwaj, F.C.A. appeared on behalf of the assessee.*  
*Shri P.K., Addl. CIT, Sr. DR, appearing on behalf of the Revenue.*

Date of concluding the hearing : September 14, 2017  
Date of pronouncing the order : October 31, 2017

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

This is an appeal filed by the assessee directed against the order of the Id. Commissioner of Income Tax (Appeals)-I, Kolkata (hereinafter the 'Ld. CIT(A)'), dt. 20/06/2017, passed u/S. 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), relating to Assessment Year 2011-12, on the following grounds:-

- "1. The order of the learned CIT(A)-1 confirming the disallowance of Bonus of Rs.8,95,000/- is bad in law and facts."

2. After hearing rival contentions, I am of the opinion that the issue in question should be restored to the file of the Assessing Officer for verifying whether the bonus amount was paid on or before the due date of filing of the return by the assessee. If the amount is paid on or before the due date of filing of return, the addition in question cannot be raised.

3. In the result, the appeal of the assessee is allowed for statistical purposes.

**Kolkata, the 31<sup>st</sup> day of October, 2017.**

Sd/-

**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 31.10.2017  
{SC SPS}

Copy of the order forwarded to:

**1. Kanchan Tree Plantation Private Ltd**  
**Berlia Rice Mill Compound**  
**2<sup>nd</sup> Mile**  
**Sevoke Road**  
**Siliguri-734001**

**2. Joint Commissioner of Income Tax, Range-2, Kolkata**  
**Aaykar Bhawan**  
**P-7, Chowringhee Square**  
**Kolkata-700 069**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Senior Private Secretary  
Head of Office/ D.D.O. ITAT, Kolkata Benches