

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" KOLKATA*

Before **Shri S.S, Godara, Judicial Member**

ITA No.275/Kol/2018 Assessment Year:2009-10

Income Tax Officer, Ward-40(3), 3 Govt. Place (West), Kolkata- 700001	<u>बनाम</u> / V/s.	Dilip Kumar Dutta Vill. Khairamari, Bongaon, 24-Parganas (N)-743235 [PAN No.ADSPD 2309 L]
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Kapil Mondal, JCIT-DR
प्रत्यर्थी की ओर से/By Respondent	None
सुनवाई की तारीख/Date of Hearing	18-09-2018
घोषणा की तारीख/Date of Pronouncement	10-10-2018

आदेश /O R D E R

This Revenue's appeal for assessment year 2009-10, arises against the Commissioner of Income-tax (Appeals)-12, Kolkata's order dated 30.11.2017 passed in case No.79/CIT(A)-12/Kol./Wd.40(3)/2015-16 involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

2. The Revenue's sole grievance raised in the instant appeal seeks to revive the Assessing Officer's action treating the assessee's cash deposit in issue of ₹65,45,808/- as unexplained in the course of assessment to be his turnover liable for net profit estimation @ 8% only in the course of lower appellate proceedings.

3. I have given my thoughtful consideration to the Revenue's vehement contention that assessee had nowhere proved to be engaged in milk business. It

emphasize therefore that CIT(A) has erred in law as well as on facts in not adding the entire cash deposits in issue. I find no substance in instant sole argument. The CIT(A)'s detailed discussion in page 3 onwards in lower appellate order makes it clear that the instant taxpayer had filed sufficient details to have been carrying out milk sale / transportation business. The Revenue's sole substantive argument in seeking to reviving the entire cash deposits addition carries no merit therefore.

4. This Revenue's appeal is dismissed.

Order pronounced in open court on 10/10/2018

Sd/-
(S.S. Godara)
Judicial Member

Kolkata,

*Dkp/Sr.PS

दिनांक:- 10/10/2018 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-ITO Ward-40(3), 3 Govt. Place (West), Kolkata-001
2. प्रत्यर्थी/Respondent-Dilip Kr. Dutta, Vill. Khiramari, Bongaon, 24 Pgs.(N)-743235
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary, Head of
Office/DDO
आयकर अपीलीय अधिकरण,
कोलकाता ।