

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

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

ITA No.173/Kol/2018
Assessment Year:2011-12

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| DCM Vigilance & Maintenance Services Pvt. Ltd., Kaikhali, Chiriamore, P.O. Dum Dum Airport, Kolkata-700 052 [PAN No.AADCD 1262H] | बनाम/ V/s. | Income Tax Officer, Ward-7(3), 54/1, 2 nd Floor, Rafi Ahmed Kidwai Road, Kolkata-16 |
| अपीलार्थी /Appellant | .. | प्रत्यर्थी /Respondent |

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|--------------------------------------|---------------------------------|
| अपीलार्थी की ओर से/By Appellant | Shri Sumit Ghosh, Advocate |
| प्रत्यर्थी की ओर से/By Respondent | Shri Saurav Kumar, Addl. CIT-DR |
| सुनवाई की तारीख/Date of Hearing | 06-11-2018 |
| घोषणा की तारीख/Date of Pronouncement | 14-11-2018 |

आदेश /O R D E R

This assessee's appeal for assessment year 2011-12 is directed against the Commissioner of Income-tax (Appeals)-15, Kolkata's order dated 12.05.2017 passed in case No.194/CIT(A)-5/15-16/7(3)/R&T/Kol involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. I notice at the outset that assessee's instant appeal suffers from 200 days' delay in filing the relevant condonation petition dated 31.07.2018 attributes reasoning thereof to be communication gap between the taxpayer's auditor and the arguing counsel. Learned Departmental Representative is unable to rebut all this solemn averments recorded in affidavit of the same day. I therefore hold that the impugned delay to be neither delay nor deliberate but owing to communication gap with the arguing learned counsel. The appeal is now taken up for adjudication on merits.

3. It emerges from the instant case file on merits that sole substantive grievance is that both the lower authorities have erred on facts in adding the sum in question of ₹5,88,098/- on account of discrepancies in Form-26AS statement. It thus appears to be an instance of lack of reconciliation with assessee's computation vis-à-vis that emanating from the Form-26AS available in the master data. Learned counsel states during the course of hearing that assessee is ready with necessary reconciliation of all corresponding figures. The Revenue's case is that the Assessing Officer be directed to verify all these figures in assessee's computation vis-a-vis its Form-26AS statement. I therefore restore the instant sole issue back to the Assessing Officer for above factual reconciliation after affording opportunity of hearing to the taxpayer.

4. This assessee's appeal is accepted for statistical purposes.

Order pronounced in open court on 14/11/2018

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

Kolkata,

*Dkp/Sr.PS

दिनांक:- 14/11/2018 कोलकाता

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

1. अपीलार्थी/Appellant-DCM Vigilance & Maintenance Services Pvt. Ltd., Kaikhali Chiriamore, P.O. Dum Dum Airport, Kolkata-52
2. प्रत्यर्थी/Respondent-ITO Ward-7(3), 54/1, 2nd Fl.Rafi Ahamed Kidwai Rd, Kol-16
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,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।