

आयकर अपीलिय अधीकरण, न्यायपीठ – “B” कोलकाता,
*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “B” KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.1953/Kol/2016
C.O. No.76/Kol/2016
(a/o ITA No.1953/Kol/2016)
Assessment Year :2011-12

ACIT, Circle-29, Aaykar Bhawan, Dskhin, 2, Gariahat Road, South, Kolkata-68	V/s.	Shri Bablu Hait 90/B, Hazra Road, Kalighat, Kolkata-26 [PAN No.AASPH 0018 H]
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent प्रतयाक्षेपक/ Co-objector

अपीलार्थी की ओर से/By Appellant	Shri Sandeep Lakra, Addl. CIT-SR-DR
प्रत्यर्थी की ओर से/By Respondent	None
सुनवाई की तारीख/Date of Hearing	22-11-2018
घोषणा की तारीख/Date of Pronouncement	30-11-2018

आदेश /ORDER

PER S.S.Godara, Judicial Member:-

This Revenue's appeal and assessee's cross objection for assessment year 2011-12 arise from Commissioner of Income Tax (Appeals)-8 Kolkata's order dated 12.08.2016, passed in case No. CIT(A)Kolkata-8/100180/2014-15, in proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard Learned CIT-DR. Case file perused.

2. The Revenue's former substantive ground pleads that CIT(A) has erred in law as well as on facts in reversing the Assessing Officer's action disallowing assessee's salary expense claimed of ₹3,16,72,524/- as bogus in made in assessment order as reversed in lower appellate proceedings. The CIT(A)'s detailed discussion qua the instant issue reads as under:-

"5. Disallowance out of salary expenditures-vis-a-vis print-out of the P&L a/c taken during the survey: ₹3,16,72,524/- [Ground No.1 a.]

5.1 Assessment order:

From the P&L A/c for the period from 01/04/2010 to 08/03/2011 as extracted from Tally Books of Accounts during the course of survey, it is seen that the net profit was computed at Rs.3,30,71,672.41 whereas Gross profit is computed at Rs.3,38,02,191.25. From the estimated P/L A/c from 01/04/2010 to 08/03/2011 it is seen that direct expenses of Rs. 1,34,29,371.75 consists of Rs.69,58,704/-.

But it is seen from the P&L A/c for the AY 201-12 submitted by AR that the assessee debited Rs.3,75,89,900/-, Rs,15,10,320/- & Rs.1,10,900/- under the head salary salary-uncovered staff & salary (office staff) respectively totalling Rs.3,92,11,120/-. But as per details mentioned above, total salary debited upto 08/03/2011 was Rs.69,58,704/-. The AR was asked to clarify as to why salary for the FY 2010-11 relevant to AY 2011-12 had been so high with regard to the salary for the period from 1/4/2010 to 8/3/2011 as extracted from the Tally Books of Accounts during the course of Survey. In reply the AR filed a written submission stating as below:

'... .. the figures as appeared in the statements of account seized during survey was not correct because of short & wrong posting of all vouchers relating to income and direct expenses i.e. salaries, ESI & EPF. Similarly, posting of all vouchers relating to indirect expenses was also not completed'. But the contention of the AR is not tenable. Thus it is very much clear that the assessee has claimed excessive & unjustified salary which was not at all incurred by him because if amount of salary for 11 months is Rs.69,58,704/-, then amount of salary for a period of less than one month can never be so high. Therefore amount of **Rs.3,22,52,416/-** (Rs.3,92,11,120-Rs.69,58,704) was shown by the assessee as salary for the period from 09/03/2011 to 31/03/201, which is abnormal. Therefore salary for the month of March 2011 is calculated at Rs.69,58,704 i.e. R.5,79,892/-

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Therefore salary of Rs.3,16,72,524/- $[3,92,11,120 - (69,58,704+5,79,892)] = [3,92,11,120 -75,38,596] = 3,16,72,524/-$ is treated as bogus salary expenses claimed by the assessee & added to his total income. [To add: Rs.3,16,72,524/-]

5.2 Ld. AR's explanation:

Ground No.1(a): Disallowance of Salary – Rs.3,16,72,524/-

The addition made on account of salary and wages, alleging to be bogus, is totally based on wrong documents (illustrative entries made during training of account which is not complete) and on wrong assumptions. Learned AO has also not considered nature of my business which is labour oriented, wages paid which can be worked out and cross checked with documents showing payment of contributions to employees PF and ESI for employees, past precedence and ratio of expenses on account of salary and wages to gross revenue. Page 17 of the Paper Book contains a statement showing the last three(3) financial year's comparison of salary with the service income of the assessee. Thus the addition is likely to be deleted in appeal.

The audited P&L Account and Balance sheet for the previous year ended 31.03.2011 substitutes any provisional or illustrative P&L account which was obtained by the AO during survey on 08.03.2011, which was prepared based on illustrative entries and has nothing to do with complete entries relating to business transactions. From page 15 and 16 contains the copy of Balance sheet and P&L Account of the assessee which obtained by the AO during the survey.

The assessee has large number of regular, casual and contractual employees. More than one thousands of employees are registered with Employees PF organization

and regular contribution is made to PF. Assessee also pays ESI. From page 47 to 129 of the Paper Book contains the copy of ESI return duly submitted by the assessee for the AY 2011-12.

The records relating to EPF, ESI, profession tax are external evidences which shows magnitude of man power engage, payment of salary and wages, these have deliberately been ignored by the learned AO just to make huge disallowance by branding a major part of salary as bogus salary. From page 18 to 43 of the Paper Book contains the statement of employees alongwith their Provident Fund number, ESI number, Bank Account number, wherever available and the total amount of salary paid to them.

Assessee had shown net profit of 4.84% which is very reasonable considering the nature and size of business of manpower supply, during the previous year. However, learned AO has determined net profit @ 65.09%. In other words learned AO has made additions equal to 60.25% of gross receipts. These are very high by any standard and is a clear case of intentionally making high pitched assessment and raising huge demands which can very badly effect the business of assessee.

5.3 Discussion, and Appellate Decision:

5.3.1 It is obvious that the DCIT AO, because of the expectation/pressure that survey had been carried out, to make fantastical additions/disallowances in the assessment. The DCIT AO has just jumped to presume that the accounts posted in the Tally Software as on the date of survey-were fully posted, complete and final. This is just not the case, nor is it the case in any other case that the books of accounts are posted fully up-to-minute, for its just cannot practically be.

Per se the survey conducted itself, there does not seem to have been any finding of any discrepancy of any sort – for if that had been, then definitely that would have been recorded in the statement/confrontation during the survey. Even if it were not during the course of the survey, when the then authorised officer(s) who conducted the survey was finalising the survey report, he would have mentioned the finding and aberrations, if any, notice during the survey. But this is not the case here –for the DCIT AO has not referred to any statement, confrontation, tangible material – except for the computer print-out, which is but jut a mechanical print-out.

The computer print-out is just print-out of the postings that had been done so far, it is not the complete posing of all the transactions so far.

5.3.2 The said computer print-out is hereunder:

RITU Enterprise A 118 Lake Gardens Calcutta 700045 Profit & Loss A/c 1-Apr-2010 to 31 Mar-2011				
Particulars 1-Apr 2010 to 31-Mar-2011			Particulars 1-Apr-2010 to 31-Mar	
Direct expenses		1,34,29,37.75	Sales Accounts MAIANTENANCE CHARGES	4,68,00,367.00
CLEAANING MATEIRIALS	1,68,684.00			4,68,00
CONVENIANCE EXPENSS	2,39,169.50		Direct Incomes CLEANNIANG MATERIALS CHARGES	4,31,196.00 4,31,196.00
EPF	39,61,654.00			
ESI	17,31,717.00			
SALARY	69,58,04.00			
TEA & TIFFIN EXPENSES	79,334.00			

TELEPHONE EXPENSES	1,38,774.25			
UNIFORM EXPENSES	1,51,33,4.00			
Gross Profit c/o		3,38,02,191.25		
		4,72,31,563.00		4,72,31,563.00
Indirect Expenses		7,81,216.25	Gross profit b/f	3,38,02,191.25
ACCOUNTING CHARGES	33,648.00		Indirect incomes	50,697.41
ADVERTISEMENTS CHARGES	82,343.00		WASHING CHARGES	
BANK CHARGES	29,744.00			
BANK INTEREST	33,305.00			
CONSULTANCY CHARGE	24,500.00			
ELECTRICITY CHARGES	34,760.00			
ELECTRONICS SGOODS	1,650.00			
ENTERTAINMENT EXPENSES	85,395.75			
INSURANCE	2,23,965.00			
LAUNDRY CHARGES	6,827.00			
MEDICAL EXPENSE	9,787.00			
OFFICE EXPENSES	6,294.00			
POSTAGE & TELEGRAM EXPENSES	3,615.00			
PRINTING & STATIONERIES	56,782.50			
REPAIRING CHARGES	57,889.00			
TAXES & DUTIES	90,710.00			
Net profit		3,30,71,672.41		
Total		3,38,5,888.66		3,38,52,888.66

Sd/-

Sd/- 8/3/11

It is obvious that the above P&L account is but just the print-out of the accounts as posted as on the date of survey; it is not the final accounts.

Towards this observation, it can be observed for instance, that statutory payments towards EPF and ESI are at posted ₹39,61,654/- and at ₹17,31,718/-; whereas the salary posted is only upto ₹69,58,704/-. Thus this itself – the high component of EPF and ESI vis-a-vis Salary – shows that the accounts were not yet fully posted, for it just couldn't be so.

The final and audited P&L account is:

RITU ENTERPRISE (Proprietor Bablu Hait)			
A 118 LAKE GARDENS, CALCUTTA 70045			
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2011			
(All Figures are in Rs.)			
To salary	375589900	By Maintenance Charges	52979399
“ Salary-Uncovered Staff	15103320	By Cleaning Materials	660097
“ Salary – office staff	110900	By Washing charges	55609
“EPF	2691313		
“ ESI	1805521		
“ Bonus	2584854		
“ Leave Encashment	98087		
“ Cleaning Materials	1132863		
“ Uniform expenses	863867		
“ Conveyance expenses	432624		
“ Washing charges	263027		
“ Tea & tiffin	111627		
“ Telephone-expenses	170823		
“ Entertainment expenses	63676		
“ Advertisement	96383		
“ Accounting charges	24824		
“ Bank charges	36084		

" Bank interest	59550	
" Repairs & Renewals	71199	
" Consultancy Charges	45824	
" Office expenses	24570	
" Printing & stationeries	73721	
" Medical expenses	10604	
" Electricity ch	40756	
" Potage & Telegram	3616	
" Taxes & Duties	85886	
" License fees	8824	
" Insurance	17841	
" Staff Welfare	29110	
" Depreciation	149966	
" Net profit trfd to capital a/c	259509	
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	53695105	53965105

5.3.3 The creditable supporting evidences to look into is the statutory payments towards employee social security schemes-ESIC,PF- for when making salary payments the employer is statutorily required to make the payments towards ESIC and PF.

The employee-wise list/details sample is hereunder:

Details of salary paid in the year 2010-11				
Employee Name	PF No.	ESI Number	Bank A/c No.	Total amount
1.Jamp Kr. Sardara	WB-34783/1074	4112706981	0102010120890000	41,690
2.Bijoy Barik	WB34783/148	4112544582	0101010120913000	50,249
3. Hrishikesh Mondal	WB34783/565	4112540025	0102010120937000	39,850
4. Kalpana Pare	WB34783/47	4110002923	0102010121026000	44,792
5. Kartick Das-2	WB34783/857	4112650622	0102010120982000	48,122
6.Kiran Roy	WB34783/475	4110007240	0102010121033000	47,113
7.Manik Majumdar	WB34783/837	4112540018	0102010120951000	12,459
8. Nimai Baidya	WB34783/1023	4112695156	0102010120906	42,941
9. Nirmal Roy	WB34783/1142	4112814091	0102010121002000	48,865
10 Rekha Samaddar	WB34783/1143	4105007654	0102010121019000	44,046
11. Sanjay Hazra	WB34783/1070	4112708314	0102010120920000	41,826
12.Shyam Ch. Karmakar	WB34783/1141	4112811992	0102010120999000	46,914
13. Sumitra Mistry	WB34783/150	4110002265	0102010121040000	42,692
14. TapanMondal	WB34783/271	4111044065	0102010120975000	46,594
15. Santosh Kr. Das	WB34783/1017	4112695152	0102010120883000	47,518
16. Tamal Mukhari	WB34783/1216	4113189554	0102010120968	42,920
17.Abhijit Adhikary	WB34783/1309	4113194782	0102010120944	27,738
18. Rumpa Bera	WB34783/807	4110291085		13,368
19.Bikash Haldar	WB34783/997	4112695141	0102010121651	15,737
20. Deb Kumar Das	WB34783/494	4112520552	0102010124584	63,168
21. Susanto Kr. Pandav	WB34783/1371	4113224783	0102010125772	15,174
22. Bablu Das (W)	WB34783/360	4112503781	0102010124546	31,138
23. Bapi Mondal	WB34783/1064	4112705243	0102010124539	48,013
24. Biswajit Saha	WB34783/1036	4112697799	0112010124515	45,902
25. Biswanath Kanu	WB34783/885	4112656800	0102010124591	31,830
26. Biswanath Kar	WB34783/563	4112540036	0102010124508	47,897
27. Chandan Mukherjee	WB34783/374	4112514792	0102010124492	36,545
28. Daud Ali Molla	WB34783/265	4111049823	0102010124485	41,294
29. Debobrata Das (W)	WB34783/202	4111039976	0102010124607	39,814
30. Giridhari Bhowmick	WB34783/1038	4112700676	0102010124478	44,637
31. GoutamMaity	WB34783/473	4112522439	0102010124461	47,865
32. Jayraj Joyswal	WB34783/473	4112522436	0102010124454	40,769
33. Md. Isha	WB34783/561	4112540022	0102010124423	36,764
34. Rabi Das	WB34783/147	4111045073	0102010124430	43,518
35. Rabi Prasad Mallick	WB34783/1022	4112697802	010210124409	43,325
36. Rahat Hussain	WB34783/827	4112651593	0102010124713	34,313
37. Rajesh Mahato (W)	WB34783/263	4111049819	0102010124393	48,477
38. Ratan Maity	WB34783/1049	4112704160	0102010124386	38,774

39. Sarfaraj Hussain	WB34783/976	4112690978	0102010124379	35,999
40. Shambu Routh	WB34783/273	4111049822	0102010124355	44,767
41. SK. Mushtaque	WB34783/1072	4112706979	0102010124348	36,186
42. Somnath Bera	WB34783/1088	4112708319	0102010124331	36,373
43. Subhash Singh	WB34783/1020	4112695151	0102010124324	43,341
44. Surojit Das	WB34783/831	4112650625	0102010124317	45,967
45. Tanmoy Chackroborty	WB34783/506	4112520546	0102010124300	39,579
46. Tarak Biswas	WB34783/977	4112668124	0102010124614	49,256
47. Tukai Biswas	WB34783/921	4112656805	0102010124560	40,037
48. Ashutosh Kumar	WB34783/1021	4112704145	0102010124362	53,812
49. Gayandra Kr. Sahoo	WB34783/1075	4112708315	0102010124553	49,882
50. S.K. Gulam Hussain	WB34783/518	4112544583	0102010124522	53,376
51. Sontosh Sutar	WB34783/532	4112545318	0102010125291	56,271
52. Sujit Augusty	WB34783/1068	4112705245	0102010124621	59,808
53. Biplab Dutta	WB34783/1442	4113298044	0102010124577	16,430
54. Uttam Mondal	WB34783/1280	4112806991		18,996
55. Khokan Haldar (B)	WB34783/799	4112650619	0102010124447	41,959
56. Asit Kr. Das	WB34783/862	4112664439		16,121

Bejoy Dey	WB34783/1293	4113199418	0102010125062	0
Tapan Mridha	WB34783/1009	4112695154	0102010125048	3,739
Jiban Paul	WB34783/1027	4112697800	0102010125024	3,940
Bijendra Paul	WB34783/852	4112650623	0102010124956	0
Ajoy Das	WB34783/1240	4113189609	0102010125116	0
Prasenjit Gupta	WB34783/1151	4112814090	0102010125000	1,589
Anal Kanti Mondal	WB34783/1162	4112811993	0102010125093	1,229
Anju Moitra	WB34783/994	4110294989	0102010124980	280
Bimal Patit	WB34783/995	4112697797	0102010124850	2,818
Ganesh Bar	WB34783/965	4112668121	0102010124843	3,843
Jayati Dutta	WB34783/1555	4113378836	0102010125307	0
528 Nilu Halder	WB34783/507	4110009811	0102010125017	2,588
1529 Prasenjit Mondal	WB34783/1244	4113189659	0102010124966	0
1530 Rabin Mallick	WB34783/1245	4113178761	0102010124836	0
1,531 Subham Sharma	WB34783/1560	4113372063	0102010126410	0
1,532 Surajit Nayak	WB34783/533	4112540013	0102010124997	3,258
1,533 Swapn Das	WB34783/1057	4112704157	0102010124942	3,570
1,534 Ujjal Bhuiyan	WB34783/1273	4113193084	0102010125086	0
1,535 Uttam Chakraborty	WB34783/987	4112668129	0102010125109	4,163
1,536 Yasabanti Pandab-3	WB34783/453	4112514809	0102010125154	0
1,537 Nimai Biswas	WB34783/267	4111049821		0
1,538 Debu Nath	WB34783/502	4112540007		0
1,539 Manas hazra	WB34783/188	4111040379		2,823
1,540 Jayanta Bhahma	WB34783/966	4112668123		0
1,541 Pinaki Bhadra	WB34783/1173	4112816329		0
1,542 Raju Majhi	WB34783/985	4112668128		3,166
1,543 Sanjoy Biswas	WB34783/969	4112668117		2,962
1,544 Biplab Mondal	WB34783/1139	4112816316		0
1,545 Anirudha Haldar	WB34783/1135	4112811995		2,763
1,546 Bikash Haldar				17,000

1,547 Suresh Singh				11,496
1,548 Debasish Paul	WB34783/181	4111039459		3,468
1,549 Sourav Bhattacharya	WB34783/1229	4113178423		2,372
1,550 Srikanta C howdhury	WB34783/1003	4112695145	0142010110602000	3,263
1,551 Arup Bhattacharya	WB34783/1081	4112800894		822
1,552 Arup Bhattacharya	WB34783/1081	41128000894		1,355
1,553 Dibakar Halder	WB34783/140	4111054710	01012010136723000	3,581
1,554 Swarup Saha	WB34783/279	4112520538	1012010136006000	3,074
				37589900

There were 1,554 number of employees/workers during the year,

The appellant has furnished copy of the ESI Return.

The above list – complete with employee bank account, PF No., ESIC No- is the irrebuttable proof and evidence.

The appellant supplies housekeeping staff to 24 number of different establishment, organizations scattered at different locations.

Client-wise, the salary paid details are:

RITU ENTERPRISE DETAILS OF SALARY PAID FOR 2010-2011							
	AMRI & arrear	AMRI CLINIQU	SUSHRUTA &Arrear	WOOD LANDS 7vasa	KPC	FORTIS	Bhagirathi & Arrear
APRIL	916237	54731	586296	140477	428556	208246	90469
MAY	1064181	53858	741347	139538	432627	191304	104240
JUNE	1117844	63041	655513	139469	453447	193362	99535
JULY	1030956	60871	694438	139254	46698	193241	162661
AUG	1056838	58133	697934	139779	453978	207644	100036
SEPT	1060991	62217	674159	160278	467115	198477	101703
OCT	988320	122210	692837	289487	403866	209250	100090
NOV	1038204	60553	663310	23036	476505	204468	99823
DEC	1058033		742237	142549	531461	211260	99588
JAN	1178725	67253	762634	166510	623639	206963	97773
FEB	1237413	64275	795736	167078	696990	202784	99296
MAR	1268272	62554	1015945	169860	654315	201719	99387
TOTAL	13016014	729696	8722786	1817315	6091397	2428718	1254603

RUBY GENERAL	PUNJAB CLUB	GENESIS	SURAKSHA	NEOTIA HOUSE	HARSH MEDICAL	NEOTIA MEDIPLUS	MISSION OF MERCY	TMCT
315741	41204	65257		3108		5947		
307945	41522	65000				3190		
314260	42234	63702				7465		
	42901	70000		6918		10009		
	42538	67831	16098	6618		10009	3524	
	42936	66425	124176	13556		21683	13432	
	41372	132310	100987	9116	10192	10742	6602	
	41581	67927	100368	8922	12895	10588	6719	
	41369							

	42090	69489	109924	9562	13924	10491	6827	
	40198	66500	104887	15011	13366	8892	4451	13964
	40465	65031	97638	14502	11432	10070	6229	14532
937946	500770	799472	654078	87313	61809	109036	47784	28496

INITIATIV	INFINITY	LOURDES	SREE ACADEMY	DHANUKA	MANAGALAM	HCL	SUNRISE	TOTAL
				2426				2858695
			13242		3870			31611864
4521			13840		6000			3174233
4461			14304	4452	5806			2909570
4204		882	14053	5806	6000			2801905
7928		17309		9741	11197		27000	3080273
4364		6148		5900	5300	12545		31511998
4290		7409		5419	6194	14651		2852862
								2826497
9172		8400		4934	7452	13094		3408856
8448	6867	8796		5787	11142	9539		3581422
8084	3846	8318		5806	11129	12591		3781725
55472	10713	57262	55439	50271	74090	49875	27000	3781725

5.3.4 What is also relevant to look at is the comparative profit percentage of past AYs.

Last three (3) financial years comparison of salary with the service income			
Particulars	AY 2009-10	AY 2010-11	AY 2011-12
A Service Income (Total)	40,669,630	46,348,344	52,979,39
Salary & wages	28,149,604	31,864,408	37,589,900
Salary-uncovered staff	1,246,800	1,211,614	1,510,320
Salary-office staff		106,400	110,900
B. Total salary & wages	29,396,404	33,182,422	39,211,120
C. Percentag (B/A)	72.28	71.59	74.01

So, there is nothing amiss in this AY 2011-12

The Ld. AR has also brought to notice that the assessments for the preceding AYs 2009-010 and 2010-11 had been completed u/s. 143(3), and there was no such issue; except for some petty disallowances.

5.3.5 Thus, the print-out as on the date of survey of the P*&L a/c, is but just a print-out of the postings done in the accounts so far; it is not the complete and final posting, even upto the date of survey – for it is just cannot practically be so.

The final accounts for the year are finalised much later; and the accounts have been audited u/s/. 44AB.

The appellant has proved by tangible statutory evidences – being ESI/PF payment. The profit percentage is comparable as in preceding AYs. Thus the impugned disallowance is hereby Deleted.

3. We have given our thoughtful consideration and Learned CIT DR vehemently contends seeking to revive the impugned salary disallowance as bogus expenditure. We find no merit in Revenue's instant former substantive ground. We make it clear first of all that assessee has already filed a

compilation chart of its total salary and wages vis-a-vis service income right from assessment year 2009-10 to impugned assessment year 2011-12 sufficiently indicating the impugned expenditure to be within same range. It has come on record that assessee runs 24 working establishments at different places and its payees ESI/PF details form part of record. We find that the Assessing Officer never made even a single effort to either summon any of the assessee's payees or for getting their records verified from State Insurance or PF authorities. We therefore conclude that the CIT(A) has rightly reversed assessment findings disallowing assessee's salary expenditure claimed to be bogus in this peculiar facts and circumstances. The Revenue fails in its instant first substantive ground therefore.

4. Next comes Revenue's latter substantive ground pleading that CIT(A) has erred in law as well as on facts in deleting addition of ₹6,19,764/- in the nature of undisclosed income due to alleged difference shown and Form 26AS. We find from para 7.2.2 page 13 of the CIT(A)'s order that the assessee has successfully reconciled the impugned difference emanating for the sole reason of non-recognition of income in the impugned assessment year. The Revenue fails to dispute all these clinching reconciliation details. We therefore decline the Revenue's latter substantive ground as well.

5. Learned counsel representing assessee informs us that its CO 76/Kol/2016 is only supportive of CIT(A)'s finding under challenge in Revenue's appeal. We hold the same to have been rendered infructuous as we have already upheld the CIT(A)'s order in Revenue's appeal.

6. This Revenue's appeal whereas assessee's cross objection is dismissed as rendered infructuous.

Order pronounced in the open court 30/11/2018

Sd/-
(लेखा सदस्य)
(Dr. A.L. Saini)
(Accountant Member)
Kolkata,
*Dkp, Sr.P.S

दिनांक:- 30/11/2018

कोलकाता ।

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

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

1. अपीलार्थी/Appellant-ACIT, Cir-29, Aaykar Bhawan Daskhin, 2, Gariahat Rd. South Kol-68
2. प्रत्यर्थी/Respondent-Shri Bablu Hait 90/B, Hazra Road, Kalaighat, Kolkata-26
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
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 ।