

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "A", KOLKATA**

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.786/KOL/2014
(ASSESSMENT YEAR-2006-07)**

DCIT, CC-X, Aayakar Bhawan Poorva, 110-Shantipally, Kolkata-700107.	vs	M/s. Welkan Vinimay (P.) Ltd., 137, Rabindra Sarani, Kolkata-700073. PAN-AAACW2302E
(Appellant)		(Respondent)
Appellant by	Sh.Abani Kanta Nayak, CIT DR	
Respondent by	None	
Date of Hearing	20.11.2018	
Date of Pronouncement	30.11.2018	

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the Revenue against the order dated 14.01.2009 passed by CIT(A)-1, Kolkata for AY 2006-07.

2. The above appeal was filed by the Revenue on 29.04.2014 challenging the action of CIT(A) in deleting the addition made on account of protective basis in the hands of the assessee.

3. The Ld.DR for appellant Revenue present. The respondent assessee called absent and therefore, the assessee is set ex-parte. We proceed to hear Ld.AR. After hearing Ld.DR, it is found that the AO made an assessment on protective basis in the hands of the assessee. The CIT(A) deleted the same having found no adverse remark in the Remand Report.

4. On 18.04.2017, this Tribunal directed the Ld. DR to find out in whose hands the substantive assessment was made, but, however, no such information was provided to this Tribunal till date. Having no

alternative, to find out as discussed above, we deem it proper to remand the issue raised by the appellant Revenue to the file of AO for his verification to find out in whose hands substantive assessment was done and to pass order accordingly.

5. In the result, the appeal of the Revenue is allowed for statistical purposes.

Order pronounced in the open court on 30 .11.2018.

**Sd/-
(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

**Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER**

Date:- 30.11.2018

Amit Kumar

Copy forwarded to:

1. Appellant- DCIT, CC-X, Aayakar Bhawan Poorva, 110-Shantipally, Kolkata-700107.
2. Respondent- M/s. Welkan Vinimay (P.) Ltd., 137, Rabindra Sarani, Kolkata-700073.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

AR/H.O.O
ITAT, KOLKATA