

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.179/Kol/2018**  
Assessment Year :2011-12

Pushpa Khaitan C/o Manoj Khaitan, Block- C, Flat No. 'A' 5 <sup>th</sup> Floor, 'Ganapati Apartment' 21, Khetra Mohan Mitra Lane, Howrah-711106 <b>[PAN No. AFUPK 5817 L]</b>	<b>V/s.</b>	ACIT, Circle-46, 3, Govt. Place West, Kolkata-700 001
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Saurabh Kumar, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	15-01-2019
घोषणा की तारीख/Date of Pronouncement	30-01-2019

**आदेश /ORDER**

**PER S.S.Godara, Judicial Member:-**

This assessee's appeal for assessment year 2011-12 arises against the Commissioner of Income Tax (Appeals)-14, Kolkata's order dated 03.01.2018, passed in case No.08/CIT(A)-14/Wd-47(3)/2015-16, in proceedings u/s. 143(3) r.w.s. 147 of the Income Tax Act, 1961; in short 'the Act'.

Case called twice. None appears at the assessee's behest. The registry has already sent an RPAD notice dated 06.02.2018. She is accordingly proceeded *ex parte*.

2. The assessee's former substantive ground pleads that CIT(A) has erred in law as well as on facts in confirming the disallowance of set off of brought forward Long Term Capital Gains from assessment year 2009-10 to the tune of ₹32,131/-. The CIT(A) holds in page 3 that this issue does not arise from the assessment order. The factual position remains the same before us as well. We therefore decline this former substantive ground. The assessee's latter substantive ground seeking to delete u/s 234A/234B/234C interest amount totaling of ₹6,79,156/- is treated consequential in nature as per CIT(A)'s order that there is no specific grievance in respect of the same.

3. This assessee's appeal is dismissed.

Order pronounced in the open court 30/01/2019

Sd/-

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

दिनांक:- 30/01/2019 कोलकाता ।

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

1. अपीलार्थी/Appellant-Pushpa Khaitan, C/o.Manoj Khaitnan, Block-C, Flat No.'A', 5<sup>th</sup> Fl  
'Ganapati Apartment' 21, Khetra Mohan Mitra Lane, Howrah-711106
2. प्रत्यर्थी/Respondent-ACIT, Circle-46, 3, Govt. Place West Kolkata-001
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 ।