

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

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

ITA No.2238/Kol/2018 Assessment Year:2015-16
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Ganesh Chandra Sadhu 24/4, Rathdanga Road, Ranaghat, Nadia-741201 [PAN No.AJRPS 1396 K]	<u>बनाम</u> / V/s.	ACIT, Circle-41, Nadia House of Goutam Das, Anantahari Mitra Road, Nadiepara, Nadia, Krishnagar-741101
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri K.M Roy, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri C.J. Singh, JCIT-SR-DR
सुनवाई की तारीख/Date of Hearing	26-02-2019
घोषणा की तारीख/Date of Pronouncement	28-02-2019

आदेश /O R D E R

This assessee's appeal for assessment year 2015-16, arises against the Commissioner of Income-tax (Appeals)-12, Kolkata's order dated 01.08.2018 passed in case No.10191/CIT(A)-12/Kol/2017-18, involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. The assessee's sole substantive ground seeks to challenge both the lower authorities' action adding entire cash deposits of ₹10 lac to be undisclosed income. Mr.Roy's only argument during the course of hearing is that an amount of ₹5,79,307/- out of ₹ 10 lac in issue already stood disclosed as business turnover. Mr. Singh's case before me on the other hand is that this latter plea of turnover disclosure requires factual verification. I therefore restore the assessee's instant latter argument claiming

₹5,79,307/- as business turnover to the Assessing Officer for factual verification and affirm the balance addition of ₹4,20,693/- out of ₹ 10 lac as undisclosed income.

3. This assessee's appeal is partly accepted for statistical purpose in above terms.

Order pronounced in open court on 28/02/2019

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

Kolkata,

*Dkp/Sr.PS

दिनांक:- 28/02/2019 कोलकाता

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

1. अपीलार्थी/Appellant-Ganesh Chandra Sadhu, 24/4, Rathdanga Road, Ranaghat, Nadia-741201
2. प्रत्यर्थी/Respondent-ACIT, Circle-41, House of Goutam Das, Anantahari Mitra Road, Nadiyepara, Krishnagar, Nadia-741101
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 ।