

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

Before **Shri J.Sudhakar Reddy, Accountant Member** and
Shri S.S.Godara, Judicial Member

ITA No.1594/Kol/2017
Assessment Years:2012-13

Chitrakoot Tradelink Pvt Ltd., 5/1, Clive Row, 2 nd Floor, Kolkata-700001 [PAN No.AABCC 3130 H]	बनाम / V/s.	Tax Recovery Officer-2, Ayakar Bhawan, P-7, Chowringhee Square, 7 th Floor, Kolkata-69
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Ankit Jalan, AR
प्रत्यर्थी की ओर से/By Respondent	Shri Shankar Halder, JCIT-SR-DR
सुनवाई की तारीख/Date of Hearing	18-02-2019
घोषणा की तारीख/Date of Pronouncement	15-05-2019

आदेश /O R D E R

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income Tax (Appeals)-23, Kolkata's order dated 25.05.2017 passed in case No.155/CIT(A)-23/TRO-2/16-17, involving proceedings u/s143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file(s) perused.

2. The assessee's sole substantive grievance seeks to delete sec. 68 unexplained share capital addition amounting to ₹2,95,600/- in the course of assessment as affirmed in lower appellate proceedings. It emerges during the course of hearing that the assessee had duly put in appearance in lower appellate proceedings. It further

appears to have placed on record the relevant particulars regarding investor parti(es) details as well as written submissions in assessment and in lower appellate proceedings. The same have nowhere been considered in either of the lower authorities' orders under challenge. The assessee also placed on record the assessment note-sheets as well as his lower appellate written submissions to this effect on record. Learned Departmental Representative fails to rebut all these clinching facts available in the case file. We therefore restore the instant lis back to the Assessing Officer for afresh adjudication on merits as per law after affording adequate opportunity of hearing to the taxpayer.

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

Order pronounced in open court on 15/05/2019

Sd/-
(लेखा सदस्य)
(J.Sudhakar Reddy)
Accountant Member

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

*Dkp-Sr.PS

दिनांक:- 15/05/2019 कोलकाता / Kolkata

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

1. अपीलार्थी/Appellant-Chitrakoot Tradelink Pvt.Ltd.5/1 Clive Row, 2nd Fl, Kol-001
2. प्रत्यर्थी/Respondent-TRO-2, Ayakar Bhawan, P-7, Chowringhee Sq. 7th Fl, Kol-69
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,

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।