

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'C' BENCH, KOLKATA**

**[Before Shri J. Sudhakar Reddy, Hon'ble Accountant Member & Shri Aby T. Varkey, Hon'ble Judicial Member]**

**I.T.A. No. 1731/Kol/2019  
Assessment Year: 2015-16**

**Deputy Commissioner of Income Tax, Circle-3(1), Kolkata.....Appellant  
Vs.**

**M/s. Maithon Alloys Limited.....Respondent  
9, AJC Bose Road  
4<sup>th</sup> Floor  
Kolkata - 700 017  
[PAN: ABCM 7758 B]**

**Appearances by:**

*None, appeared on behalf of the assessee.*

*Shri Dhruvjyoti Ray, D/R, appearing on behalf of the Revenue*

Date of concluding the hearing : October 31<sup>st</sup>, 2019

Date of pronouncing the order : November 27<sup>th</sup>, 2019

**O R D E R**

**Per J. Sudhakar Reddy, AM :-**

This appeal filed by the revenue is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 1, Kolkata, (hereinafter the “ld.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 27/02/2019, for the Assessment Year 2015-16.

2. None appeared on behalf of the assessee. There is no petition for adjournment either. Under these circumstances, we dispose off the case *ex-parte qua* the assessee after hearing the ld. Departmental Representative.

3. Ground No. 1, reads as follows:-

*“Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) was justified in allowing the MAT credit in full of Rs.4,58,08,065/- instead of Rs.4,04,30,772/- by accepting the evidences furnished by the assessee at the appeal stage without remanding the matter back to the A.O. for verification?”*

3.1. The ld. D/R was not able to point out the factual mistake in the order of the ld. CIT(A) allowing MAT credit in full. In the absence of such specific pleadings, this ground of the revenue is dismissed.

4. Ground No. 2 and 3 are against the allowance of deduction of education cess paid.

4.1. The ld. CIT(A) in its order dt. 27/02/2019, against which the revenue has preferred this appeal, has not granted any such relief. Thus, this ground is not maintainable.

**5. In the result, appeal of the revenue is dismissed.**

***Kolkata, the 27<sup>th</sup> day of November, 2019.***

***Sd/-***  
**[Aby T. Varkey]**  
Judicial Member

Dated : 27.11.2019  
{SC SPS}

***Sd/-***  
**[J. Sudhakar Reddy]**  
Accountant Member

*Copy of the order forwarded to:*

**1. Deputy Commissioner of Income Tax, Circle-3(1), Kolkata**

**2. M/s. Maithon Alloys Limited**  
**9, AJC Bose Road**  
**4<sup>th</sup> Floor**  
**Kolkata - 700 017**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy  
By order

Assistant Registrar  
ITAT, Kolkata Benches