

IN THE INCOME TAX APPELLATE TRIBUNAL "B", BENCH KOLKATA

BEFORE SHRI S. S. GODARA, JM & Dr. A. L. SAINI, AM

आयकर अपीलसं./I.T.A No.1289 & 1429/Kol/2018

(निर्धारण वर्ष / Assessment Year: 2014-15)

M/s. Dutta Motors Natun Chati, P.O & Dist. Bankura, W.B-722101.	Vs.	ACIT, Circle-1, Durgapur
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AA EFD1275E		
(Assessee)	..	(Revenue/Cross-Appellant)

Assessee by : Shri S.M. Surana, Advocate & Shri H.V. Bhardwaj, FCA

Revenue by : Smt. Ranu Biswas, Addl. CIT

सुनवाईकीतारीख/ **Date of Hearing** : **16/12/2019**

घोषणाकीतारीख/**Date of Pronouncement** : **31/12/2019**

आदेश / O R D E R

Per Shri S. S. Godara:

The assessee and Revenue have filed their instant cross-appeals for assessment year 2014-15 against Commissioner of Income Tax(Appeals), Durgapur's order dated 18.04.2018 passed in case no.190/CIT(A)/DGP/2016-17, involving proceedings u/s 143(3) of Income Tax Act 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. A combined perusal of both parties' rival pleadings in their suggests that the sole issue that arises for our apt adjudication in these cases is that of correctness of both the lower authorities' action treating assessee's customers advances received during the year of Rs.513,05,120/- as unexplained cash credits u/s 68 of the Act. Suffice to say, the Assessing Officer declined the assessee's explanation that it had taken advances from total 1202 customers for two-wheelers

purchases in the course of its regular business and invoked section 68 of the Act. The CIT(A) has affirmed the Assessing Officer's action in principle as follows:

"12. During the course of the appellate proceedings, the Appellant made the following submission in respect of the addition made by the AO which has been challenged in Ground No. 1:

Humble submissions before Ld. C.I.T.(A)-DGP made on behalf of the appellant named above for his kind and judicious consideration and to avoid the trouble of taking notes in course of hearing which will be represented by Authorised Representative of the appellant.

1 Facts relating to this ground in brief:

1.1 Assessee a Partnership Firm is engaged in dealing with Motor Cycles (MC) manufactured by M/s. Hero. Assessments were made u/s.143(3) of the Act after deep scrutiny. Advance to Customer a/c Rs. 5,13,05,120/- as at 31-03-14 in Asst. year 2014-15 was disallowed u/s 68. Hence the appeal.

1.2 Since inception assessee is following consistently same accounting policy as also same sales policy. When a customer visit showroom he goes through various model sparked thereat and after going through relevant facts and data of a particular. Model of M.C. selects one model. At times a customer at the outset ask for one particular model for which he has pre-conceived opinion. If selected or desired model Is available, he pays the price either in full himself or make arrangement with financiers and take delivery. Here no question of any advance does not apply normally. The common trade practice of trading in products like motorcycles of Hero Honda make where the demand overshoots the supplies is that:

a) Sale is being made through showroom, sub-dealers and institutional financiers.

b) Sales are made against advance payment with certain period of waiting time in case selected model is not available and may take some time. The advance is received by the appellant either in cash/DD/pay order/cheque/RTGS. Receipts are issued on receipt of advance which are mostly in cash.

c) Delivery of Motorcycles are made as and when motorcycles are available and receipt issued earlier is taken back.

1.3 At times when selected or desired model is not available or particular colour is not available he places order, make some payment, mostly in cash for which receipt is issued. Whenever particular M.C. is available, he is informed, and same is sold after receiving balance sale price and receipt issued is taken back from him. Amount paid as advance while booking a particular M.C. is credited to customer's Advance account and on delivery the same is adjusted against sales by debiting advance amount to customer's advance a/c. This system is being consistently followed.

2 Ground-wise submission-

In this appeal there is only one effective ground which is reproduced below:-

That for the facts and circumstances the A.O. has erred in making an addition of Rs.5,13,05,210/- from Advances to customers u/s.68 of the I.T. Act."

2.1 Your Ld. self's kind attention is specifically drawn to the fact that the list of Advance from Customers of 1202 persons submitted at the time of Assessment Proceedings. Ld ACIT send the notice u/s 133 (6) of 482 persons for verification of transactions. Out of 482 persons only 87 persons responded. On the other hand, Ld ACIT has not given any opportunity to the Assessee for cross verification. He totally relies upon the only 7% accepted documents, which cannot reflect true view of the financial transactions. 2.3 Ld ACIT disallowed the Advance from Customers which is a part of continuous system of the organization He physically verified only 7% customers of the assessee and not verified 83% of the customers. He had given decision 100% customers Advances after checking only 7% customers. So the Estimated Basis cannot be justified. It is prayed to maintain judicial decorum by accepting the decisions reproduced or cited above.

13. At this stage it is also necessary to refer to the decisions of the Hon'ble ITAT Kolkata as also the Hon'ble Calcutta High Court in the case of the appellant's sister concern, Dutta Automobiles Pvt. Ltd., although the decisions are not found applicable to the facts of this case in entirety, yet there are certain common aspects in this case as well.

In that case also, advances against future sales were taken from the customers. The AO had treated these advances as unexplained cash credits in the books of that assessee and had added them back to the taxable Income of that assessee by invoking the provisions of section 68 of the IT Act, 1961. In that case the Hon'ble ITAT had the following facts before them:

(i) The assessee followed a mercantile system of accounting.

(ii) The question of advances received against the future sales of two wheelers continued to be accepted by the Revenue, so, there was no reason why it could be disputed in the impugned AY.

(iii) The advance received from the customers was found adjusted against the final sale bills.

14. *Since the sale bills actually reflected that the advances received were finally adjusted against the total amounts paid by the customers, there remained no room for speculation. Therefore, the Hon'ble ITAT found no defect in the accounts of that assessee and, therefore, rightly so, decided in favour of that assessee. The Hon'ble Calcutta High Court too reiterated the same facts and also opined that the said case was a case of question of facts and that it did not involve a question of law.*

15. *However, the facts are quite different in the instant case. In this case,*

(i) The final sale bills never showed any advance adjusted against the final payment. Therefore, there was no mention of the advance in the final sale bill as opposed to the case of the Sister concern where the final amount payable was adjusted against the advances already paid.

(ii) In this case, the AO has stated that the bills generated for sales never showed any adjustment of any advance received from the customers.

(iii) Even though, during the past years, the claims of the appellant were accepted by the Revenue, in the instant AY, certain new material facts were brought on record by the AO. These facts were, among all the 87 persons against whose names advances were shown to have been received by the appellant, it was stated that they had NOT paid any advance to the appellant. This being a new fact on record, the principals of res judicata could easily be dispensed away with. Therefore, the stand taken by the Revenue during the past years, would not mitigate the findings in the instant AY.

16. *In view of the above differences, the facts of this case become very different from the facts of the case of the appellant's sister concern, Dutta Automobiles Pvt. Ltd. Therefore, reliance on that case placed by the appellant does not serve the purpose of this case.*

17. *Having stated that, let us take a look at the facts as narrated by the AO in his assessment order, relevant excerpts from which are reproduced here for easy reference:*

2.7 *In view of the above facts and replies u/s 133(6), the assessee company was asked to show cause as to why the advance receipts from customers should not be treated as Cash Credits and its undisclosed income. In response to the same, the assessee filed a letter dated 19.12.2016, inter alia, stating that:*

(i) Additions of Rs. 3.99 lacs in the sister concern namely Dutta Auto Mobile Pvt. Ltd. was deleted by the Hon'ble ITAT.

(ii) If a few of the customers (and even if all of them) have said having not paid any advance to the assessee firm, then they might have been doing so, to serve their own motives which was not known to the assessee firm.

(iii) It was stated that when a customer comes for purchasing two-wheeler, he gives some advances after selecting models and colours etc. and such advances are adjusted against the sales made in future.

(iv) It was also replied "As stated by you that some parties have produced Original receipts of full amount, we are not disputing the same for the reason that our entire sales related accounting transactions are controlled by Hero Motor Corporation Pvt. Ltd. under their SAP system. Tax invoices and receipts are generated by the SAP system where there is no provisions to show total cost less advances received and final due on delivery. The receipts will come out for full amount irrespective of the fact that any advance was received against a particular tax invoice or not. This aspect we have to maintain in our own financial accounting system consistently over passed any years".

(V) It was also replied "Without prejudice, amount received are trade advance and not normal cash credit of receipt of money covered by section 68 of the I.T. Act, 1961. Even though identity of parties is established as ultimately goods were sold. Vehicle is registered with M.V. authorities, no KYC provision like asking for PAN, voter card etc. are applicable in case of sale of goods. Out of opening balance and advances received during the year a part has been adjusted and form part of sales as full value is credited to sales as stated above through SAP system. This aspect has been touched by High Court in the case of our sister concern M/s Dutta Automobiles Pvt. Ltd. in whose case I.T.A.T. and High Court order have been referred above".

2.8 However, Authorised Representative of the assessee firm appeared for hearing on 21.12.2016, but they did not produce the books of accounts including cash books and the money receipts. Even the receipts/advance receipts for the F.Y. 2013-14 were not produced. They only produced some print-out of expenses ledger debited in the Profit and Loss account. They were shown all the copies of the notices issued u/s 133(6). They were also shown all the replies received till that date and they were requested to examine and inspect the replies received u/s 133(6) which was declined.

2.9 It was pointed out that on purchases of two wheelers, the customers get one tax invoice/retail invoice with 'Hero' printed on it. However, the customers were given manual money receipts (which were serially numbered). In the manual money receipts the total amount received in cash, including the Vehicle amount, Road tax etc amount, Good life insurance amount and amount for accessories purchased was mentioned. However in none of the money receipts for the F.Y. 2014-15 [against notices u/s 133(6)] filed the advance given by the customers was adjusted. The statement of the assessee company that invoices was printed through SAP module and was controlled by M/s Hero Motor Corporation Ltd. may be correct. However, the manual money receipts issued by the assessee firm to the customers could never had been printed through 'SAP'. As such from these money receipts, it became clear that in none of the cases advances claimed to be received, by the assessee firm was adjusted. In view of the above, the assessee firm was asked to produce the complete books of accounts including the cash book for the F.Y. 2013-14 and 2014-15 together with the assessee's copies of money receipts and advance receipts issued by it. On request of the learned Authorised Representatives, the hearing was fixed on 26.12.2016. However, none appeared on 26.12.2016 nor filed any submissions. In view of time barring nature of proceedings, the assessment is completed now without wasting further time.

2.10 It is crystal clear from the replies received against notices u/s 133(6) issued to substantial numbers of customers (482 out of 1202 persons) that they had not given any advance to the assessee firm during F.Y. 2013-14. However this office has received 87 replies which are kept on record in part III and Part IV of the assessment records for the assessment year 2014-15. The assessee firm was given opportunities to inspect the replies which was declined. However, not a single person has accepted that they had given advance to the assessee firm in the F.Y. 2013-14 relevant to the A.Y. 2014-15.

2.11 The contention of the assessee that money receipts have been issued on SAP is not factually correct. Its submissions that all of the persons saying that they had not given the advances to the assessee were only to serve their own purposes cannot be accepted since; sizeable numbers of persons have stated that they had not given advances to the assessee firm.

Moreover, the submissions of the assessee that advances received are not normal cash credit, covered by section 68 is also not correct. The assessee firm had only established that two-wheelers were purchased by some persons in the F.Y. 2014-15. However, the assessee miserably failed to prove that advances were also taken from these person in the F.Y. 2013-14, against which only the sales to them was made in F.Y. 2014-15. The assessee firm, for reasons best known to it, did not produce the audited books of accounts including the cash books, the assessee's copies of money receipts etc. for the F.Y. 2013-14 as well as in 2014-15. However, positive evidence has been brought on record that none of the persons, who had replied till now, had accepted that they had paid advance to the assessee company in cash in F.Y. 2013-14.

2.12 The judgement cited by assessee firm of Hon'ble ITAT, Kolkata in case of the M/s Dutta Automobile Pvt. Ltd were based on different facts. It had never happened in that case that so many persons replied that they had not given any advances to the seller. In that case, the appellant company had produced 'money receipts/invoices where it was stated that 'advance received' was adjusted against the purchase amount.

However in the assessee's case, the assessee had never produced any money receipts or invoices where adjustment of advances taken in F.Y. 2013- sales in 2014-15 had been done. In place of this, all the customers of the assessee had stated that they had not given any advances to the assessee firm in the F.Y. 2013-14. All the purchases were made in the F.Y. 2014-15 against instant cash payments and the manual money receipts issued by the assessee firm confirmed this fact.

2.13 After keenly going through the replies filed and after examining the records, the reply to the assessee firm, the fact that the assessee had not produced the books of accounts for the F.Y. 2013-14 and 2014-15 as well as the money receipts. I am of the considered opinion that the advance received from customers Rs.

5,13,05,120/, shown by the assessee as in its balance sheet as on 31.03.2014, is nothing else but cash credit of the assessee firm, Accordingly, these cash credit are added u/s 68 and added to the total income of the assessee under the head income of the other sources.

18.The AO has, at more than one place in his assessment order, stated that the appellant, despite several requests, never produced the books of accounts including the cash book and the money receipts. Therefore, the vital evidence that led to a decision in favour of the Dutta Automobiles Pvt. Ltd. was absent throughout the assessment proceedings before the AO. During the appellate proceedings, the appellant in its submission has stated that "Amount paid as advance while booking a particular M.C. is credited to customer's Advance account and on delivery the same is adjusted against sales debiting advance amount to customer's advance a/c. This system is being consistently followed." No evidence supporting this claim has been submitted before me during the appellate stage. This argument was never there before the AO as well. Therefore, the argument appears to be an after-thought. As a result, this argument is rejected.

Therefore, the books of accounts, even though they were never presented before me, at the appellate stage, cannot be accepted as evidence in this case. The reason is further buttressed by the fact that the books of accounts are computer based and an entry here or there, even if changed, can always be managed in such a way that the final results can be maintained. It just takes a few changes and a print-out to make a favourable case. Therefore, if the appellant had already had the referred entries in its books of accounts right from the beginning, It is not clear as to what prevented it from producing the same before the AO despite several opportunities provided. Clearly, the said entries and the supporting evidences were not there at the time of assessment. Therefore, the argument of the appellant relating to its books of accounts cannot be accepted. Moreover, since there was no corroborating evidence to substantiate the accounting entries which have been taken recourse to at a very late stage in the appellate proceedings, it may well be said that the accounting entries in the books of the appellant are merely self-serving entries to camouflage the rotation of undisclosed money. This fact gains credence in view of the fact that at least 87 of the customers have stated that they had not paid any advance to the appellant for booking the two-wheelers.

19 The AO has clearly brought out certain important facts in the assessment order which cannot be overlooked. He has stated that:

(i) None of the customers in their replies have stated that they had given any advance to the appellant. Since as many as 87 persons, all unrelated to each other, have stated the same fact, it cannot be said, as argued by appellant that they may be telling an untruth in order to serve their own purpose.

(ii) The AO has also found that the argument regarding the process of billing furnished by the appellant was incorrect. The appellant had pointed out that on purchases of two wheelers, the customers get one tax invoice/retail invoice with 'Hero' printed on it. However, the customers were given manual money receipts (which were serially numbered). In the manual money receipts the total amount received in cash, including the Vehicle amount, Road tax etc amount, Good life insurance amount and amount for accessories purchased was mentioned. But the AO found that in none of the money receipts for the F.Y. 2014-15 [against notices u/s 133(6)] filed the advance given by the customers was adjusted.

(iii) The appellant was given an opportunity to examine the replies received by the AO from the customers in response to letters u/s 133(6) but the appellant declined to inspect the same. So, the AO had offered adequate opportunity to the appellant.

20.Having delineated the above facts, the decision in this case will also have to consider the actual situations arising in the appellant's business. While the claims of advances to the tune of Rs.5-13 crore received by the appellant can be questioned also in view of the fact that it had a closing stock of Rs. 53-14 lakhs, it can also not be denied that extrapolating and applying the facts obtained in 87 cases to the entire claim of the appellant is incorrect, The appellant has argued that a list or Advance from Customers from 1202 persons was submitted at the time of Assessment Proceedings. The AO sent notices u/s 133 (6) to 482 persons for verification of transactions. Out of 482 person only 87 persons responded. Thus, he relied just on a sample of 7% of cases. This small sample cannot reflect true view of the financial transactions involved in the rest 93% of cases.

21 I find substance in the arguments of the appellant. The AO tried to do a fact-finding and issued notices u/s 133(6) to as many as 482 persons out of a total of 1202. In other words, he sent letters in 40% of the cases. Out of this only 87 have responded. Therefore, the AO had a small sample with him based on which he decided the fate of the entire issue. However, since out of the 482 persons, including those who did not respond to the AO, the AO did not receive any response from any person confirming what the appellant has claimed, I hold that additions made on account of advances shown in respect of these 482 persons is sustained. The advances in respect of which there was no inquiry, need to be restored to the appellant, as

such, the appellant gets a relief to the extent of advances in respect of 1202 (-) 482 which equals to 720 persons. Since the figures for each such person with whom enquiry was conducted are not available on the records of this office, the AO is directed to recompute the income of the appellant by granting relief in respect of advances received by the appellant in respect of 720 persons with whom enquiry was not conducted."

2.1 It is in this backdrop of facts the assessee seeks to delete the entire addition amount whereas the Revenue's case is that the CIT(A) has erred in law and on facts in granting part relief to the taxpayer in above terms.

3. We have given our thoughtful consideration to both the parties reiterating their respective pleadings against and in support of the impugned addition. The Revenue's case; more particularly, in light of Assessing Officer's assessment findings is that the assessee's customers (supra) alleged advance payments for purchase two-wheelers could not be factually verified. We find no reason to sustain the impugned addition. Case file suggests that the assessee's sales, opening balance, advances received, adjustments and closing balance figures right from assessment year 2010-11 onwards to the impugned assessment year 2014-15 have been accepted by the Assessing Officer himself. Corresponding closing balance figures, assessment year wise are Rs.51698198.45/-, Rs.47630058.20/-, Rs.88686267.27/- and 57890587.20; respectively. Coupled with this, the assessee has filed a detailed list of all of its customers in pages 34 to 71 along with corresponding dates of two wheelers sold, invoice nos., advance amounts, mode of payment, complete addresses with pin code/districts concerned. We make it clear that two-wheelers sales are subjected to necessary registration compliances under the Motor Vehicles Act as well. The relevant sale letters to this effect also contain the vehicle agency's and purchasers' particulars. Learned departmental representative fails to rebut the clinching facts that the lower authorities have not sought any one to one matching of the assessee's advances' particulars with the corresponding sales documents despite the fact that the same were duly available right in scrutiny assessment completed on 27.12.16. We also notice that hon'ble jurisdictional high court's decision in PCIT vs. M/s Dutta Automobiles Pvt. Ltd. (assessee's sister concern) GA No.1116 of 2016 ITA No.142 of 2016 dated

17.05.16 (supra) has upheld this tribunal's coordinate bench's order deleting identical addition of advance payment from customers as under:

"It appears that nearly a sum of Rs. 4 crores was found credited to the books of accounts of the assessee allegedly on account of advance received from the buyers of motor cycles. The Assessing Officer was of the opinion that a bogus liability was created and he, therefore, added the amount to the income of the assessee.

The CIT(A) concurred with the Assessing Officer and added another ground that payments were all received in cash. He was of the opinion that the assessee had failed to discharge the burden that the aforesaid credit entry was a genuine entry.

In an appeal preferred by the assessee, the learned Tribunal deleted the addition. The views expressed by the learned Tribunal are as follows:

" We find that the assessee is following mercantile system of accounting, wherein it is receiving advance deposits from customers on account of sale of motor cycle being a dealer in automobile. Whenever the sale is taken place, within one to two months, these deposits are adjusted against sale price of the motor cycle. This fact is admitted by both the sides. The issue is whether the assessee is consistently following certain system of accounting which had been accepted by the department from the very beginning and even in future years. There is no change of system of accounting followed by the assessee. Allowing the department to adopt a different approach altogether in this assessment year in question would create an anomalous situation as far as the assessee is concerned. The issue that the dealer receiving advance money from customers where the item is in demand and there is scarcity of supply, it many a times happen that seller receives advance money from the purchaser and as and when supply is made the advance is adjusted against sale price. This is being done by the present assessee before us also. The advance money, in the present case before us, is adjusted the sale price of the motor cycle and sale is disclosed in the return of income i.e. the trading account of the assessee. Accordingly, we find no ambiguity in the system followed by the assessee.

From the details filed before us, Ld. DR could not point out the discrepancy in the same because these advances were adjusted against sales. When this was pointed out to Ld. Sr. DR, he stated that the assessee is unable to produce the PANs, names and addresses of the parties. He was specifically shown a tax/retail invoice wherein complete details were given except the PAN/Voter I. Card. In our view, PAN/Voter Identity Card is a KYC norm, which does not apply to the sale of goods under the [Sale of Goods Act](#). In view of the above, we are of the view that the AO and CIT(A) both have erred in making and confirming this addition and accordingly, we delete the same. The sole issue of assessee's appeal is allowed."

It is against this order that the appeal has been preferred.

Mr. Khaitan, learned senior advocate appearing for the respondent, on 6th May, 2016 when the matter was taken up for hearing submitted that he would like to produce the paper book used before the learned Tribunal in order to show that all particulars were duly produced before the learned Tribunal as also before the Assessing Officer and the CIT(A). The Assessing Officer and the CIT(A) chose to draw an inference unfavourable to the assessee because they insisted upon records which are not legally required. It was not required by law that before taking advance from the customers of motor cycles, the assessee should have obtained their PAN Card number. The assessee has taken advance against proper receipt and the amount taken by way of advance has been adjusted at the time of giving delivery of the motor cycles as regards which full particulars were furnished.

Mrs. Das De, learned advocate appearing for the appellant/revenue, took time to go through the paper book filed by Mr. Khaitan. Thereafter when the matter was taken up, she drew our attention to the deposition of one of the directors of the assessee and consequent opinion formed by the Assessing Officer which inter alia is as follows:-

"But one of the Directors in his deposition stated that they did not maintain detailed record of the customers but at the time of delivery of two wheelers they issue invoice to the customers and take back the money receipts of advance payments and adjust the advance against sale price of two wheelers."

The assessee may not have maintained detailed record of the customers. But question is whether the receipt has satisfactorily been established to be on account of advance payment. That question has been answered by the learned Tribunal in the affirmative by holding as follows:

"The advance money, in the present case before us, is adjusted the sale price of the motor cycle and sale is disclosed in the return of income i.e. the trading account of the assessee. Accordingly, we find no ambiguity in the system followed by the assessee."

The aforesaid finding was recorded by the learned Tribunal on the basis of evidence disclosed before them which is also found in the paper book filed before us by Mr. Khaitan. It cannot, therefore, be said that the view taken by the Tribunal is perverse. The question essentially is a question of fact and the learned Tribunal on the basis of evidence was satisfied that the money had in fact been received by way of advance and therefore, no question of any bogus liability being created was there as held by the Assessing Officer.

In that view of the matter, we are of the opinion that the finding arrived at by the learned Tribunal is not perverse. [Section 68](#) in the facts of the case had no applicability. The question is, thus, answered in favour of the assessee.

The appeal is, therefore, dismissed.

The parties shall, however, bear their own costs."

4. We adopt the above detailed discussion mutatis mutandis and direct the Assessing Officer to delete the entire addition of customers advances of Rs.5,13,05,120/- made in both the lower proceedings. Necessary computation to follow as per law.

5. This assessee's appeal ITA No.1289/Kol/2018 is allowed and Revenue's cross-appeal ITA No.1429/Kol/2018 is dismissed as a necessary corollary. Ordered accordingly.

Order is pronounced in the open court on 31.12.2019.

Sd/-
(A. L. Saini)
ACCOUNTANT MEMBER

Sd/-
(S. S. Godara)
JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: /12/2019

(RS, Sr.PS)

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. The Appellant - M/s. Dutta Motors
2. The Respondent- ACIT, Circle-1, Durgapur
3. आयकरआयुक्त(अपील) / The CIT(A), Kolkata [sent through email]
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, कोलकाता/ DR, ITAT, Kolkata [sent through email]
6. गार्डफाईल / Guard file.
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By Order

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