

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

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

ITA No.2054/Kol/2018
Assessment Years: 2008-09

M/s The Hooghly Mills Co. Ltd., C/o Salarpuria Jajodia & Co., 7, C.R. Avenue, Kolkata-700 072 [PAN No.AAACT 9780 F]	बनाम / V/s.	DCIT, Circle-1(2), P-7, Chowringhee Square, Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri S. Jhajharia,FCA & Shri Sujoy Sen, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Supriyo Pal, JCIT-SR-DR
सुनवाई की तारीख/Date of Hearing	23-01-2020
घोषणा की तारीख/Date of Pronouncement	12-02-2020

आदेश /O R D E R

PER S.S.Godara, Judicial Member:-

This assessee’s appeal for assessment year 2008-09 arises against the Commissioner of Income Tax (Appeals)-1 Kolkata’s order dated 30.08.2018 passed in case No.10641/CIT(A)-1/2014-15/16-17/Kol, involving proceedings 147 r.w.s 143(3) of the Income Tax Act, 1961; in short ‘the Act’.

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

2. It transpires at the outset that CIT(A) has passed his order *ex parte* whilst affirming the Assessing Officer’s action taking recourse to sec. 147 r.w.s. 144 proceedings thereby treating a sum of ₹3,47,15,685/- received in cash / transfer as

unexplained cash credits u/s 68 of the Act. The Revenue's case during the course of hearing is that both the lower authorities have rightly made the impugned addition after initiating sec. 147 proceedings. Learned departmental representative fails to dispute that the CIT(A)'s *ex parte* order to this effect has nowhere taken into consideration the assessee's grievance on merits in tune with sec. 250(6) of the Act requiring framing of points of determination followed by a detailed discussion. We therefore deem it appropriate in larger interest of justice that the CIT(A)'s holds re-examine the assessee's grievance on merits as per law within three effective opportunities of hearing. We order accordingly.

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

Order pronounced in open court on 12/02/2020

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

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

*Dkp-Sr.PS

दिनांक:- 12/02/2020 कोलकाता / Kolkata

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

1. अपीलार्थी/Appellant-M/s The Hooghly Mills Co. Ltd. C/o Salarpuria Jajodia & Co. 7, C.R. Avenue, Kolkata-700 072
2. प्रत्यर्थी/Respondent-DCIT, Circle-1(2), P-7, Chowringhee Square, Kolkata-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 ।