

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA
(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member)
[VIRTUAL COURT HEARING]**

ITA No. 2363/Kol/2019
Assessment Years: 2008-09

Kala Baran Banerjee.....Appellant
Uttar Sirsha
P.O. Sirsha
P.S. Keshpur
Dist. Paschim Medinipur
West Bengal - 721101
[PAN : AJSPB 5857 D]

Vs.

Income Tax Officer, Ward - 38(1), Midnapore.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Jayanta Khanra, JCIT Sr. D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : July 13th, 2020

Date of pronouncing the order : July 13th, 2020

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 11, Kolkata, (hereinafter the “Id.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 25/06/2019 for the Assessment Year 2008-09.

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

3. Heard the Id. D/R. This is the second round of assessment proceedings. The Gross Profit (GP) was estimated at 4.7% and the payment of LIC was added to the total income. On careful consideration of the facts and circumstances of the case I reduce the addition of Gross Profit to Rs.2,00,000/- and delete the addition made on account of payment of LIC. Thus, the assessee gets part relief.

4. In the result, appeal of assessee is allowed in part.

Kolkata, the 13th day of July, 2020.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated : 13.07.2020
{SC SPS}

Copy of the order forwarded to:

1. Kala Baran Banerjee
Uttar Sirsha
P.O. Sirsha
P.S. Keshpur
Dist. Paschim Medinipur
West Bengal - 721101

2. Income Tax Officer, Ward - 38(1), Midnapore

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches