

आयकर अपीलीय अधीकरण, न्यायपीठ - "A" कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH: KOLKATA
(समक्ष) Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ए. टी. वर्की, न्यायीक सदस्य)
[Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 2022/Kol/2017
Assessment Year: 2012-13

Kabra Brothers (PaN: AADFK0935H)	Vs.	Assistant Commissioner of Income- tax, Circle-35, Kolkata.
Appellant		Respondent
Date of Hearing		02.03.2020
Date of Pronouncement		08.07.2020
For the Appellant		Shri S. M. Surana, Advocate
For the Respondent		Shri Ram Bilas Meena, CIT, DR

ORDER

Per J. Sudhakar Reddy, AM:

This is an appeal filed by the assessee against the order of Ld. CIT(A)-10, Kolkata dated 10-03-2017 for the assessment year 2012-13.

2. Assessee's appeal is time barred by 80 days and condonation petition has been filed. After hearing both the sides we are of the opinion that the assessee has been prevented by sufficient cause in filing the appeal in time. Hence, we condone the delay and admit the appeal for hearing.

3. Though the assessee has preferred five grounds of appeal, the main ground of appeal is against the action of the Ld. CIT(A) in sustaining the addition of Rs.19,40,23,375/- under the head "bogus purchase" on the information of Sales Tax Department and consequential disallowance of freight and lorry hire charges of Rs.23,09,639/- and also against the action of Ld. CIT(A) in sustaining the rejection of books of accounts.

4. Briefly stated facts as noted by the AO are that the assessee firm had filed the return showing total loss of Rs.1,42,57,360/-. The case was selected for scrutiny through CASS and the AO noticed that the case was also reopened u/s. 147 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") on the ground that the

Income Tax Department received information from the Additional CIT, Customs dated 30.05.2013 and 03.06.2013 mentioning that they received an information that the Joint Commissioner of Sales Tax, West Bengal forwarding some information regarding the bogus sales bills, enclosing a list of 45 dealers, registered under the West Bengal Value Added Tax, 2003, who showed false purchases to claim Input Tax Credit (ITC) fraudulently for ramification under the Income Tax Department. The AO also refers to an information from DDIT (Inv.), Kolkata wherein it was stated that assessee was registered under West Bengal Value Added Tax Act 2003 has made bogus sales bills and showed fake purchases to claim ITC facility fraudulently and, therefore, the AO was intimated to take appropriate action. Thereafter, the AO recorded the reason to believe that the income chargeable to tax had escaped assessment for the AY 2012-13 and reopened the assessment. The AO issued a show cause to the assessee which is reproduced at para 7 of the assessment which is as under:

“On perusal of your assessment record for the relevant year, it is seen that the VAT as claimed by you of Rs.77,63,695/- has been disallowed by the Sales Tax Department, Kolkata as the sale has been considered as bogus. As you have agreed with the said judgment there is no doubt that the sale is bogus.

Under such circumstances, please show cause why sale (type error, to be read as Purchase, corrected with another show cause letter dated 17.03.2015) for the corresponding year amounting to Rs.19,40,92,375/- will not be treated as bogus sales and proportionate sum will be added back to your income while recalculation your income.”

The Bogus Purchase was made from following parties:

<i>Sl. No.</i>	<i>Name of the parties</i>	<i>Fake Purchase (Rs.)</i>
1.	<i>M/s. Apex Energy Resources Private Ltd. Om Tower, R No. 302, 32, Jawahar Lal Nehru Road, Kolkata-700 071.</i>	<i>1,57,20,020/-</i>
2.	<i>M/s. Butterfly Sales Pvt. Ltd. 63, Radha Bazar Street, 3rd floor, R. No. 45, Kolkata-700 001.</i>	<i>10,25,00,000/-</i>
3.	<i>Topaz Impex Inc. 19C, Harish Mukherjee Road, Kolkata-700 025.</i>	<i>7,56,00,000/-</i>
4.	<i>S. K. Trading Corporation, 180, G. T. Road (South), Shibpur, Howrah-711 102</i>	<i>97,300/-</i>
5.	<i>M/s. K. G. Hard Coke Manufacture, Mahuda, P.O. Rukni, dist. Purulia-723145.</i>	<i><u>1,75,035/-</u></i>
	<i>Total:</i>	<i><u>19,40,92,355</u></i>

5. Thereafter, the AO reproduced assessee's reply at para 8 and thereafter he discussed about the sales tax order passed by the West Bengal Govt. and thereafter he states about the notices he tried to serve upon the five parties from which the West Bengal Govt. has alleged that the assessee had indulged in fake purchase. Thereafter, the AO discussed about the queries he raised and the answers given by the assessee and being not satisfied with the assessee's reply was pleased to reject the books of the assessee u/s. 145(3) of the Act. Thereafter, the AO concludes as under:

"18. It is quite pertinent to mention here that for financial year 2010-11 relevant to A.Y. 2011-12, the Assessee has also not gone into appeal against the order of Sales Tax authorities, accepted its mistake (in front of Sales Tax authority, they admitted the said inadmissibility of Input Tax Credit in writing through a letter vide Sales Tax office docket No. 1514 dated 29.11.2012) and paid the tax due voluntarily.

19. The assessee was required to submit evidence in support of genuineness of these transactions; he was also requested to produce suppliers of the goods in question. In reply to the show-cause notice, the assessee mainly relied on the documents in the form of purchase bill payment claimed to have been made by cheque to those parties. The assessee did not produce the suppliers in spite of specific opportunities granted by this office.

19.1. During the Course of Scrutiny proceedings, it just tried to shift the burden on the Revenue by saying that its responsibility came to an end after receiving the goods and after handing over the cheque to the suppliers. Such submissions have been made in complete disregard of the fact that the burden clearly lies on the assessee to prove the genuineness of the transaction. And we know that Again it is also settled fact that - Burden is on Assessee to prove the genuineness of Purchases. Assessee has not discharged his onus. Indian Woolen Carpet Factory v. ITAT (2003) 260 ITR 658 (Raj.) (HC)

20. A show cause notice was given as early as on 26.11.14 and again on 17.03.2015 If the transactions were genuine and if the parties had migrated somewhere else, then burden was on the assessee to prove the genuineness of the transactions, when the assessee claimed that the purchases were genuine.

And as discussed earlier, A.R of the assessee clearly stated in a denial mode dated 23.02.2015 that-

"In this respect we have to state that presently we have no contact and or transactions with the aforesaid parties and therefore, we could not enforce their appearance before you."

21. Therefore, with regard to genuineness of the transaction regarding purchase of Hard Coke from the parties, the assessee had failed to discharge the onus to prove the genuineness of the transactions, hence it exists; mere denial or helplessness does not prove that transactions were not bogus.

22. It is a well established principle that "Whether where purchases were made from a non-existing seller, same would be held to be bogus even if complete quantitative details of purchase was available in assessee's books of account."

Hon'ble Punjab & High Court has also justified this stand in the case of J. R Solvent Industries (P.) Ltd. [2012] 22 taxmann.com 115 (Punj. & Har.) [HC]

23. Hence the inference of above consideration I am not satisfied about the correctness, and completeness of the account of the firm of M/s Kabra Brothers for the assessment year 2012-13 and there has been a willful attempt on the part of the assessee to furnish inaccurate particulars of income, thereby reducing its profit & taxable income. It was a clear cut case of manipulation of books of account.

So, hereby the books of account are rejected u/s 145(3) of Income Tax Act 1961 and the order will be passed u/s 143(3) of I. T. Act.

24. To neutralize the effect of bogus purchases, we find it justified to add back that amount (Bogus Purchase along with proportionate freight Charges incurred) to the income. Hon'ble

Allahabad High Court has given similar verdict in the case of "Sri Ganesh Rice Mills v. CIT (2007) 294 ITR 316(All) (HC).

25. Regarding Bogus Purchase, as per the discussion made above the following addition related to relevant parties, as mentioned below, to the tune of Rs. 19,40,92,355/- is hereby added to the income of the assessee.

<i>Sl. No.</i>	<i>Name of the parties</i>	<i>Fake Purchase (Rs.)</i>
1	<i>M/s. Apex Energy Resources Private Ltd. Om Tower, R No. 302, 32, Jawahar Lal Nehru Road, Kolkata-700 071.</i>	<i>1,57,20,020/-</i>
2	<i>M/s. Butterfly Sales Pvt. Ltd. 63, Radha Bazar Street, 3rd floor, R. No. 45, Kolkata-700 001.</i>	<i>10,25,00,000/-</i>
3	<i>Topaz Impex Inc. 19C, Harish Mukherjee Road, Kolkata-700 025.</i>	<i>7,56,00,000/-</i>
4	<i>S. K. Trading Corporation, 180, G. T. Road (South), Shibpur, Howrah-711 102</i>	<i>97,300/-</i>
5	<i>M/s. K. G. Hard Coke Manufacture, Mahuda, P.O. Rukni, dist. Purulia-723145.</i>	<i><u>1,75,035/-</u></i>
	<i>Total:</i>	<i><u>19,40,92,355</u></i>

Thereafter, the AO has disallowed the consequent claim of expenses incurred towards freight charges on these purchases by holding as under:

"Further, on verification of Tax Audit Report, it is found that the assessee claimed direct expenses of Rs.2,45,67,519/- for purchase details of which are seen in the Schedule-14 of the said report. From the details, it is seen that the assessee claimed following expenses as freight charges:

<i>Lorry freight and transportation :</i>	<i>Rs.16,43,016/-</i>
<i>Railway freight :</i>	<i>Rs.1,27,21,062/-</i>
	<i>Total: Rs.1,43,64,078/-</i>

The freight charges of Rs.1,43,64,078/- as above is 1.19% of the total purchases amounting to Rs.1,20,59,67,394/-. Similarly, 1.19% of the bogus purchase of Rs.19,40,92,375/- comes to Rs.23,09,699/-, which is disallowed and added back to the total income of the assessee."

Aggrieved, assessee is in appeal before us.

6. Assailing the decision of the Ld. CIT(A) the Ld. AR of the assessee submitted that the assessee is a wholesale dealer in different qualities of coal and coke. According to Ld. AR, the AO took upon the investigation on a wrong footing wherein he alleged that assessee has declared bogus sales and asked the assessee to explain the bogus sale. However, according to the Ld. AR, the information received from the West Bengal Govt. was that the assessee had made some bogus purchases and not sales. According to the Ld. AR, the five parties referred to by the AO and Sales Tax Department are old creditors/suppliers of the assessee and that he has been purchasing goods from them in earlier years also. According to the Ld. AR, the assessee conducts two types of business in respect of coal and coke business. One business is that, it imports coal and thereafter it is sold to the customers and the second business is that assessee takes order from the ultimate purchasers and in turn places order to the coal suppliers who will directly supply the goods to the ultimate purchaser the coal. The coal supplies after delivery of the coal raises the bill on the assessee and the assessee in turn made payments. Thereafter the assessee also raises corresponding bills on the ultimate purchasers and received payments. That item to item reconciliation of goods delivered can be seen from pages 84 and 108 of the paper book. He drew our attention to the bills of Butterfly Sales Pvt. Ltd. on the assessee (available at pages 84 to 95 of PB) and the assessee's bill on the ultimate purchaser M/s. Wellman Coke India Ltd. which is placed at pages 96 to 108 of PB wherein the quantity, challan no., weight and the truck no. tallies item-wise. It was argued by the Ld. AR that the assessee was only an intermediary in the sale of coal, by placing order with the suppliers, for supply to the ultimate purchaser. According to the Ld. AR, the stock register for each quality of coal and coke is maintained and that each purchase is correlated with each sale and shows that the goods were directly delivered by the seller to the ultimate purchaser of

coal. Stock details are available at pages 140-167 of PB. The AO had alleged that in the freight bills of M/s. K. G. Hardcoke Manufactures the name of the driver was generally mentioned as Sharma which according to AO, is impossible, considering the huge quantity of coal and coke and distance of work. The Id. AR clarified that 'Sharma' was actually the sardar of the drivers who collected the payments on behalf of the drivers and has disbursed their payments. In order to show the veracity of this submission the Ld. AR drew our attention to the details of registration of each truck recorded in the very same list, which has been downloaded from the RTO and it reveals that the truck owners are different, which is revealed from paper book pages 275 to 290. The AO alleged that notices u/s. 133(6) of the Act were issued to four parties (except M/s. K.G. Hardcoke Manufacturers) but the notice server could not serve it and thereafter Inspector was deputed to serve the notice on four parties and that he reported that the parties were not available at the given addresses. According to AO, the bill appears to be fake since there was suffixation of AB etc. which is not a general practice and that the invoices were computer generated and not original and the challan numbers were not mentioned and order no. also not mentioned. Rebutting the allegation of the AO, the Ld. AR submitted that the AO did not issue any notice by Post and that when the notice was sent by the Speed Post which is seen from page 291 of paper book, the party appeared and it revealed that the truck was in the name of M/s. K G. Hardcoke Manufacturers. Therefore, according to AO, no reliance can be placed on the report of the Inspector. He submits that notices should have been first sent by Post. The Ld. AR submitted that the Sales Tax Department has made adverse view against the assessee only in respect of the claim of ITC for Rs.60,53,434/- since the dealer has failed to reconcile the mismatch of ITC, mainly on the ground of quoting the wrong vehicle no. in some cases. He drew our attention the order of the West Bengal Commercial Tax Appellate & Revisional Board (No. 1610 of 2016-17) dated 28.02.2017 wherein assessee got partial redressal in its appeal. According to Ld. AR, when the assessee was doing the second type of business which was that of an intermediary, it should be noted that the goods were dispatched by the sellers to the ultimate buyers and if they

had made certain mistakes in mentioning the truck nos., the assessee being only an intermediary in effecting the transaction, cannot be blamed or penalized since goods were delivered to the ultimate purchases. As then, the sellers raised the bill on the assessee and assessee raised corresponding bill on the ultimate buyer. He argued that, merely because some truck nos. did not match it, cannot be the ground to disbelieve the transaction and term it as bogus purchase. The Ld. AR brought to our notice that all the five parties are registered with VAT authorities and that for grant of registration there are strict KYC norms and drew our attention to the registration details and KYC norms placed at page 293 to 301 of paper book. The Ld. AR pointed out that the total purchase during the year was to the tune of Rs.120.59 cr. (Rs.156.92 cr. including opening coal transaction from Orissa Branch) the total sales were to the tune of Rs.152.59 cr. According to Ld. AR, full details of purchase and sale and ledger copy of all the parties were filed and drew our attention to the ledger copies placed at pages 214 to 221, 222, 242, 270 and 272 to 273 of paper book. The Ld. AR drew our attention to the bills produced which is placed at page 1 to 139 of P B and drew our attention to pages 84 to 98 and especially drew our attention to page 84 of the paper book to show that the bill of Butterfly Sales Pvt. Ltd. was not computer general bill as claimed by the Assessing Officer and it is noted that the VAT no. and CST no. has been printed on it and the assessee's VAT no. is also written on it. The details of the bill was placed at page 84 i.e. dated 29.11.2011 is placed from page 85 to 95 and the assessee's tax invoice can be seen from pages 96 to 97 and the annexure to the bill of the assessee dated 09.11. 2011 is found placed from pages 98 to 108 which matches the details given in respect of Butterfly Sales Pvt. Ltd. bills dated 29.11. 2011 and that of the assessee's bill dated 09.11.2011. It is also brought to our notice that the ledger copies of the parties and bills were made available before the AO from which it was evident that the total purchases made from each of these five parties was much higher and stood at Rs.118.96 cr. which is evident from page 20 of paper book which is as under:

KABRA BROTHERS

DETAILS OF PURCHASES FROM FIVE PARTIES

FOR THE ASSESSMENT YEAR 2012-13

Sl.No.	Name & Address of Party	Amount	Vat@4%	Total Amount
1	APEX ENERGY RESOOUCES PVT.LTD	102799860.00	4111994.40	106911854.40
2	BUTTERFLY SALES PVT. LTD	338525000.00	13541000.00	352066000.00
3	S. K. TRADING CORPORATION	189400.00	7576.00	196976.00
4	K.G. HARD COKE MANUFACTURE	4063392.00	162536.00	4225928.00
5	TOPAZ IMPEX INC.	744052500.00	29762100.00	773814600.00
Total		1189630152.00	47585206.40	1237215358.40

It was brought to our notice that the AO had accepted all the purchases except the amount referred to the VAT authorities. It was also brought to our notice that the assessee had made purchase from these five parties in earlier years and assessee has outstanding balances both during the year and the earlier years by way of advance given for purchase or outstanding payables and none of the amounts have been doubted or disputed by the AO. It was also brought to our notice that the gross profit earned on the particular purchase treating as bogus by the AO was higher at 1.88% then on other purchases which is evident from page 302 of the paper book which comes to 1.67%. Therefore, according to Ld. AR. considering the overall facts and circumstances of the cases, just because the State VAT authorities have doubted the assessee's claim in respect of ITC, it cannot be a ground to disbelieve the assessee's genuine purchases and therefore pleaded that the disallowance alleging bogus purchase be deleted. It was also submitted that the consequent disallowance of freight expenses made proportionately to the alleged fake purchases to the tune of Rs. 43,64,078/- was also unjustified because according to ld. AR, the payment of freight was mainly to the Railways to the tune of Rs.1,27,21,062/- and balance amount of Rs.16,43,016/- was disbursed to the trucks for delivery of coal in the godown at the Orissa Branch from the Railway siding. He prayed for relief.

6.1. The Id. D/R, on the other hand, controverted the submissions of the Id. Counsel for the assessee. He took this Bench through the assessment order and submitted that the Sales Tax Department of West Bengal had detected bogus sales bill in the case of the assessee company. The Sales Tax Dept. alleged that the assessee showed fake purchases to claim input tax credit facility fraudulently. He submitted that the assessee has been given adequate opportunity to substantiate its purchases to the tune of Rs.19,40,92,375/- from five (5) parties and whereas the assessee could not produce these parties before the Assessing Officer for verification of the genuineness of the purchases. He submitted that though the assessee contended that there are no fictitious sale and purchase and that they have submitted the original bills before the Assessing Officer and that the payments were made through cheques only, it could not reconcile the purchase and sales on one to one basis truck-wise and was also not able to clarify, the wrong mentioning of vehicle numbers in the documents. He pointed out that the inspector of Income Tax Department was deputed to serve notice on these five (5) parties i.e., M/s. Apex Energy Resources Private Ltd, M/s. Butterfly Sales Pvt. Ltd., M/s. Topaz Impex Inc., M/s. S. K. Trading Corporation, M/s. K. G. Hard Coke Manufacture, but he could not contact them as they were not available at the stated address.

6.2. He referred to para 14 of the assessment order and submitted that on the examination of the purchases invoices filed by the assessee, the Assessing Officer observed that they appeared to be fake as the invoice nos. ended with AB and as no challan numbers or order nos. were mentioned in the case of M/s. Butterfly Sales Pvt. Ltd. He relied extensively on the order of the Id. CIT(A) as well as that of the Assessing Officer and submitted that the same be upheld.

7. We have heard rival contentions. On careful consideration of the facts and circumstances of the case, perusal of the papers on record, orders of the authorities below as well as case law cited, we hold as follows:-

8. The basic premise on which the addition is made i.e., that the assessee has accepted the findings of the Sales Tax Authorities, is wrong. The Id. Counsel for the

assessee filed before us an order of the West Bengal Commercial Taxes Appellate & Revisional Board, in the case of *M/s. Kabra Brothers vs. Sr. Joint Commissioner, Sales Tax, Burrabazar Circle in Revision (VAT) Case No. 1610 of 2016-17, order dt. February 28th, 2017*, where part relief was given to the assessee. A perusal of this order takes us to a conclusion that the allegation was of quoting of wrong vehicle nos. in some cases and not that the purchases were bogus etc. At para 4 of this order the mis-match on account of reconciliation was only Rs.16,69,151/-. The allegation of the sales tax department in this case was that on the basis of test checking. They had found that the numbers of vehicles used by the party are non-transport vehicles. It is not a case of the sales tax department finding tht the purchases and consequent sales were bogus in nature.

8.1. Under these circumstances, we examine the contention of the rival parties.

8.2. In the case on hand, the additions/disallowances made, relate to the business of the assessee, wherein, the assessee takes order from the ultimate purchaser of coal and in turn places orders from the suppliers. The suppliers directly supply to the ultimate purchasers and after such supply they raise bills on the assessee. hence the assessee acts as an intermediary in these purchases and sales. The assessee in turn raises bills on the ultimate purchasers. This fact is clear on examination of pages 96 to 108 of the paper book. Similarly, details in the case of other suppliers are also filed. Date-wise, truck-wise, challan-wise details of the supply has been given by way of annexures to the bills. Full details of the purchases and sales and ledger copies of the parties have been filed. It is also a fact that these five (5) parties have supplied goods to the assessee in the earlier years also. The assessee has outstanding balances payable to some of them. Stock registers are maintained and the purchases are co-related with the sales. In this type of business, if the purchase is held to be bogus then as a logical consequence, the sale also has to be held as bogus. When the Assessing Officer believes all the sales and hold the same as genuine sales, we see no reason to come to a conclusion that the purchases are fake or bogus.

8.2.1. The Mumbai Bench of the Tribunal in the case of *DCIT vs. M/s. Sunrise Mettalic (India) Pvt. Ltd. in ITA No. 3628/Mum/2017; Assessment Year 2009-10, order dt. 23/03/2018* held that one limb of the transaction cannot be accepted while rejecting the other limb of the same transaction. It also held that no addition can be made for alleged bogus purchases based on the enquiry of the Sales Tax Department and denial of input credit, even when the parties have made confessional statements, in cases where there is corresponding sale and the payments were made by a/c payee cheques, stock register was maintained, bills were produced and when there was no evidence to show that money paid to the seller was returned in cash to the purchaser. It further held that no addition can be made of gross profit, when the gross profit declared on such purchase was fair and reasonable.

Similar view was taken in the following cases:

- Kolkata 'A' Bench of the Tribunal in the case of *ITO vs. M/s. Super Sthal India Pvt. Ltd. in ITA No. 170-171/Kol/2017, Assessment Year 2009-10 & 2010-11, order dt. 23/04/2019.*
- Mumbai 'B' Bench of the Tribunal in the case of *ACIT vs. M/s. Fortuned Steel Industries in ITA Nos. 2894-2895/Mum/2007; Assessment Year 2004-04*, wherein it was held that: "*Since the purchases from the said parties were duly reflected in the sales and quantitative tally had also been given, the purchases could not be considered as bogus because there could not be any sales without purchases*"

9. Under these circumstances, we see no reason to come to a conclusion that the purchases in this case of an intermediary are fake or bogus. We find that all the parties in question are registered with the VAT Authorities and that payments have been made through cheques. Except for the fact that the assessee could not be found by the Inspector of the Income Tax Department for service of notice and the mention by the Sales tax Authorities that there is mis-match in the numbers of trucks and that some are non-transport trucks, the revenue has no evidence whatsoever to support this disallowance. When one to one reconciliation of purchase and sales is made by the

assessee, no disallowance can be made. Quantitative reconciliation of stock is not challenged by the Revenue. Hence, in view of the above discussion, we delete the addition made on account of bogus purchases. Consequently, the disallowance made on account of transport payments are also deleted.

10. Ground No. 4 is against the rejection of the books of the accounts by the Assessing Officer. We find that the Assessing Officer at para 23 of his order rejected the books of accounts for the sole reason that he came to the conclusion that the purchases were bogus. As we have held otherwise, the rejection of books of accounts by the Assessing Officer is bad in law. Even otherwise, we find that though the Assessing Officer rejected the books of accounts, the entire assessment has been based on these very books of accounts only. Thus we allow Ground No. 4 of the assessee.

11. Accordingly, Ground Nos. 2, 3 & 4 are allowed. Ground Nos. 1 & 5 are general in nature.

12. Before parting, it is noted that the order is being pronounced after ninety (90) days of hearing. However, taking note of the extraordinary situation in the light of the COVID-19 pandemic and lockdown, the period of lockdown days need to be excluded. For coming to such a conclusion, I rely upon the decision of the Co-ordinate Bench of the Mumbai Tribunal in the case of *DCIT vs. JSW Limited in ITA No. 6264/Mum/2018 & 6103/Mum/2018, Assessment Year 2013-14, order dt. 14th May, 2020.*

13. In the result, appeal of the assessee is allowed.

Order is pronounced in the open court on **8th July, 2020.**

Sd/-
(Aby. T. Varkey)
Judicial Member

Sd/-
(J. S. Reddy)
Accountant Member

Dated : **8th July, 2020**

SC.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Kabra Brothers, 4, Synagogue Street, R. No. 602, 6th floor, Kolkata-700 001.
- 2 Respondent – ACIT, Circle-35, Kolkata.
3. CIT(A)-10, Kolkata (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

By order,

/True Copy,

Assistant Registrar