

आयकर अपीलीय अधीकरण, न्यायपीठ – “वि” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “VIRTUAL B” KOLKATA

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

ITA No.1769/Kol/2019
Assessment Year: 2012-13

M/s Torrent Retailres Pvt. Ltd., C/o Agarwal Vishwanath & Associates, 133/1/1A, S.N.Banerjee Road, Pushkal Bhawan, 3 rd Floor, Kolkata-700 013 [PAN No.AADCT 9385 P]	बनाम / V/s.	Income Tax Officer War-2(3), Ayakar Bhawan, 7 th Floor, P-7, Chowringhee Square, Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Ankit Jalan, A.R
प्रत्यर्थी की ओर से/By Respondent	Smt. Ranu Biswas Addl. CIT-DR

ITA No.1792/Kol/2019
Assessment Year: 2015-16

Shri Nilotpal Paul Ecospace Business Park, Block-4A, 2 nd Floor, Unit-0204, Rajarhat Newtown,II-F/11, Action Area-II, Kolkata-700 160 [PAN No.AADCT 9385 P]	बनाम / V/s.	Income Tax Officer War-2(3), Ayakar Bhawan, 7 th Floor, P-7, Chowringhee Square, Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

ITA No.217/Kol/2020
Assessment Year: 2013-14

Realtech Nirman Pvt.Ltd. T-68, Teghoria Main Road, P.S. Baguiati, Pin-700157 [PAN No.AADCR 6464 K]	बनाम / V/s.	Income Tax Officer War-2(3), Ayakar Bhawan, 7 th Floor, P-7, Chowringhee Square,
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	V/s.	Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

आवेदक की ओर से/By Appellant	None
राजस्व की ओर से/By Respondent	Smt. Ranu Biswas Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	20-10-2020
घोषणा की तारीख/Date of Pronouncement	20-10-2020

आदेश /O R D E R

PER S.S.Godara, Judicial Member:-

These three assessee's appeal(s) for assessment year(s) 2012-13, 2015-16 & 2013-14 arise against the Commissioner of Income Tax (Appeals)-17, CIT(A)-15 & CIT(A)-4 Kolkata's order(s) dated 06.02.2019, 31.04.2019 & 19.12.2019 passed in case Nos. 454/CIT(A)-17/Kol/17-18,169/CIT(A)-15/17-18/Cir.5211(1)/Kol &122/CIT(A)-4/19-20 involving proceedings u/s 143(3); respectively of the Income Tax Act, 1961; in short 'the Act' respectively.

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

2. It emerges at the outset with the able assistance of the learned representative(s) appearing for the assessee(s) and the Revenue that the CIT(A)s' respective orders under challenge have been passed ex parte thereby affirming the Assessing Officer's action treating share application / premium sum(s) ₹4,50,26,611 as unexplained cash credits followed by the sec. 14A r.w.s. 8D disallowance of ₹26,611, sec. 50C and sec. 50 addition(s) of ₹29,25,656/- and puja expenses disallowance of ₹135,000/- and unexplained expenditure of ₹31,69,010/-, interest on late payment of ₹7,137/- and prior period expenses of ₹4,23,124/-; appeal-wise respectively, have been passed ex parte. The Revenue fails to dispute that none of the said lower appellate orders under challenge forming subject-matter of instant three cases has framed any point of determination followed by detailed adjudication thereupon as contemplated u/s 250(6) of the Act. We therefore deem it appropriate to restore all the these appeals back to the

CIT(A) for their afresh adjudication of all the issue(s) raised therein within three effective opportunities of hearing to the corresponding taxpayers as per law.

4. These three assessees appeal(s) **ITA No.1769/Kol/2019, ITA No.1792/Kol/2019 & ITA No.217/Kol/2020** are allowed for statistical purposes in above terms. ***A copy of this common order be placed in the respective case files.***

Order pronounced in open court at the close of hearing on Tuesday 20th October, 2020

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

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

*Dkp-Sr.PS

दिनांक:- 20/10/2020 कोलकाता / Kolkata

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

1. आवेदक /Assessee -M/s Torrent Retailers Pvt. Ltd., C/o Agarwal Vishwanath & Associates 133/1/1A, S.N.Banerje Road, Pushkal Bhawan, 3rd Floor. Kolkata-13 / Nilotpal Paul, Ecospace Business Park, Block-4A, 2nd Fl, Unit-0204 Rajarhat Newtown,II-F/11 Kolkataa-160 /Realtech Nirman Pvt. Ltd., T-68, Teghoria Main Road, P.S. Baguiati, Pin-700157
2. राजस्व /Revenue-ITO Wd-2(3), Ayakar Bhawan, 7th Fl, P-7, Chowringhee Square Kolkata-69/ACIT, Cir-51(1), Kolkata /DCIT, Cir-10(2), Kolkata
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.

By order/आदेश से,

/True Copy/

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।