

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC"
(Virtual Court Hearing), BENCH KOLKATA

Before Sri Sanjay Garg, Judicial Member

I.T.A. No.1796/Kol/2019
Assessment Year: 2010-11

Ramkrishna Lohia, HUF.....Appellant
33, Brabourne Road, 4th Floor,
Kolkata -1.
[PAN :AADHR2109G]

ITO, Ward-36(1), Kolkata.....Respondent

I.T.A. No.2154/Kol/2019
Assessment Year: 2015-16

Sri Naresh Kumar Patwari.....Appellant
35A, AJC Bose Road,
Mallich Bazar,
Kolkata -700017.
[PAN : AFNPP9012R]

ITO, Ward-37(2), Kolkata.....Respondent

I.T.A. No.1965/Kol/2019
Assessment Year: 2015-16

Manish Kumar Phushkania.....Appellant
5/7, Buroshibtala Main
Road, Shailja Tower,
Block No.10, 3rd Floor,
Flat no.-3C, Kolkata – 700038.
[PAN :AFLPP3342L]

ACIT, Circle-12(2), Kolkata.....Respondent

I.T.A. No.1799/Kol/2019
Assessment Year: 2011-12

Mrs. Manju Pincha.....Appellant
Room No.603, 6th Floor,
City Centre,
19, Synagogue Street,
Kolkata -1.
[PAN : AGBPP5019K]

ITO, Ward-35(4), Kolkata.....Respondent

I.T.A. No.2014/Kol/2019
Assessment Year: 2009-10

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

Manish Todi & Others HUF.....Appellant

**C/o Manish Todi, Karta
South City, 375, Prince Anwar
Shah Road,
Tower-1, Flat-15J,
Kolkata.
[PAN :AABHT1944B]**

ITO, Ward-35(4), Kolkata.....Respondent

I.T.A. No.2018/Kol/2019

Assessment Year: 2013-14

M/s Vinod Kumar Poddar (HUF).....Appellant

**23A, Netaji subhas Road, Dalhousie,
7th Floor, Room No.30, Fortuna Towers,
Kolkata - 700019.
[PAN : AABHV5094A]**

ITO, Ward-36(4), Kolkata.....Respondent

I.T.A. No.2163/Kol/2019

Assessment Year: 2015-16

Ranjana Poddar.....Appellant

**HB-255, Sector-III,
Salt Lake City,
Kolkata - 700106.
[PAN : AENPP3538B]**

ITO, Ward-51(2), Kolkata.....Respondent

I.T.A. No.08/Kol/2020

Assessment Year: 2011-12

Neha Agarwal.....Appellant

**Somani Mill Compound,
S F Road, Siliguri,
Darjeeling
[PAN :AIRPK3662K]**

ITO, Ward-2(4), Kolkata.....Respondent

I.T.A. No.2442/Kol/2019

Assessment Year: 2014-15

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

Shri Abhushek Sarawgi.....Appellant
C/o M/s Salarpuria Jajodia & Co.,
3rd Floor,
Kolkata.
[PAN :DTUPS0513L]

ITO, Ward-2(1), Cooch Behar.....Respondent

I.T.A. No.1980/Kol/2019
Assessment Year: 2015-16

Shri Bimal Kumar Bedi.....Appellant
71, Canning Street, D-219,
Bagree Market, Kolkata -1.
[PAN :AEJPB2727C]

ACIT, Circle-34, Kolkata.....Respondent

I.T.A. No.1981/Kol/2019
Assessment Year: 2015-16

Shri Kamal Kumar Bedi.....Appellant
71, Canning Street, D-219,
Bagree Market, Kolkata -1.
[PAN :ADJPB0886D]

ITO , Ward-35(3), Kolkata.....Respondent

I.T.A. No.1955/Kol/2019
Assessment Year: 2011-12

Mrs. Anju Mantry.....Appellant
8/1, Lal Bazar Street,
Suite 1A, Bikaner Building,
West Bengal.
[PAN : AHKPM6223E]

ITO , Ward-34(2), Kolkata.....Respondent

I.T.A. No.2002/Kol/2019
Assessment Year: 2015-16

Indar Chand Anchalia.....Appellant
C/o S. Singhania & Co.,
7th Floor, Room No.3,

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjunwala, Bikash Jhunjunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjunwala, Ashok Kumar Jhunjunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

**2, Ganesh Chandra Avenue,
Kolkata -700013.
[PAN :ACDPA1939P]**

ITO , Ward-35(2), Kolkata.....Respondent

**I.T.A. No.2022/Kol/2019
Assessment Year: 2015-16**

**Nayan Jhunjunwala.....Appellant
862, Jessore Road,
Kolkata - 700055.
[PAN : AIYPJ0520C]**

ITO , Ward-49(3), Kolkata.....Respondent

**I.T.A. No.2021/Kol/2019
Assessment Year: 2015-16**

**Bikash Jhunjunwala.....Appellant
862, Jessore Road,
Kolkata - 700055.
[PAN : AEIPB4813J]**

ITO , Ward-49(3), Kolkata.....Respondent

**I.T.A. No.2072/Kol/2019
Assessment Year: 2011-12**

**Rabi Shankar Sureka.....Appellant
Kuchkuchia Road,
Post: Bankura,
Pin-722101,W.B
[PAN : AKCPS9155J]**

ITO , Ward-3(2), Bankura.....Respondent

**I.T.A. No.2102/Kol/2019
Assessment Year: 2012-13**

**Pawan Sureka.....Appellant
Kuchkuchia Road,
Post: Bankura,
Pin-722101,W.B
[PAN : BIVPS5907A]**

ITO , Ward-3(2), Bankura.....Respondent

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

I.T.A. Nos.2103&2104/Kol/2019
Assessment Years: 2011-12 & 2015-16

Manju Devi Sureka.....Appellant
Kuchkuchia Road,
Post: Bankura,
Pin-722101,W.B
[PAN : AKCPS9119G]

ITO , Ward-3(2), Bankura.....Respondent

I.T.A. No.2063/Kol/2019
Assessment Year: 2013-14

Kishan Kumar Kedia.....Appellant
Green Valley Complex,
Block-D, Flat No.104,
Kaikhali Road, Chiriamore,
Kolkata- 700136.
[PAN : AETPK1255N]

ITO , Ward-61(1), Kolkata.....Respondent

I.T.A. No.2124/Kol/2019
Assessment Year: 2015-16

Kusum Sureka.....Appellant
Kuchkuchia Road,
Post: Bankura,
Pin-722101,W.B
[PAN : AKCPS9156M]

ITO , Ward-3(2), Bankura.....Respondent

I.T.A. Nos.2125&2126/Kol/2019
Assessment Years: 2011-12 & 2015-16

Usha Sureka.....Appellant
Kuchkuchia Road,
Post: Bankura,
Pin-722101,W.B
[PAN : AKCPS9162P]

ITO , Ward-3(2), Bankura.....Respondent

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

I.T.A. No.2391/Kol/2019

Assessment Year: 2011-12

Jolly Dasgupta.....Appellant

AA-6, Prafulla Kanna (West),

Kestopur, Kolkata-700101

[PAN : ADTPD4243L]

ITO , Ward-49(4), Kolkata.....Respondent

I.T.A. No.1170/Kol/2019

Assessment Year: 2011-12

Aparna Bubna.....Appellant

Rampushp Nilay, 86, Paresh

Mazumdar Road, Flat-A, 1st

Floor, Indu Park Kasba,

Kolkata-700107

[PAN :AIEPB5707B]

ITO , Ward-34(2), Kolkata.....Respondent

I.T.A. No.1543/Kol/2019

Assessment Year: 2011-12

Sushma Bubna.....Appellant

Rampushp Nilay, 86, Paresh

Mazumdar Road, Flat-A, 1st

Floor, Indu Park Kasba,

Kolkata-700107

[PAN : AGBPB7509C]

ITO , Ward-36(2), Kolkata.....Respondent

I.T.A. No.1544/Kol/2019

Assessment Year: 2015-16

Ashis Bubna.....Appellant

Rampushp Nilay, 86, Paresh

Mazumdar Road, Flat-A, 1st

Floor, Indu Park Kasba,

Kolkata-700107

[PAN :ADUPB3795J]

ITO , Ward-34(2), Kolkata.....Respondent

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjunwala, Bikash Jhunjunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjunwala, Ashok Kumar Jhunjunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

I.T.A. No.1836/Kol/2019

Assessment Year: 2011-12

Ashis Bubna.....Appellant**Rampushp Nilay, 86, Paresh****Mazumdar Road, Flat-A, 1st****Floor, Indu Park Kasba,****Kolkata-700107****[PAN :ADUPB3795J]****ITO , Ward-34(2), Kolkata.....Respondent****I.T.A. No.2307/Kol/2019**

Assessment Year: 2013-14

Sanjeev Jhunjunwala.....Appellant**61, Asuthosh Mukherjee Lane,****Salkia, Howrah-711106.****[PAN :ACPPJ8989E]****ITO , Ward-36(3), Kolkata.....Respondent****I.T.A. No.2318/Kol/2019**

Assessment Year: 2013-14

Ashok Kumar Jhunjunwala.....Appellant**109, Netaji Subhas Road,****Kolkata-1.****[PAN :ACPPJ8990D]****ITO , Ward-34(2), Kolkata.....Respondent****I.T.A. No.1392/Kol/2019**

Assessment Year: 2015-16

M/s Ashok Kumar Kayan(HUF).....Appellant**8, Lyons Range, Ground Floor,****Kolkata-1.****[PAN :AACHA3970R]****ITO , Ward-34(2), Kolkata.....Respondent****I.T.A. No.2077/Kol/2019**

Assessment Year: 2014-15

Kumud Mohta.....Appellant

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

**Block No.6, Flat-4E,
4th Floor, Natural Residency,
76/1, Golghata Road,
Near Ultadanga Flyover End,
Kolkata
[PAN : AIJPM5636M]**

ITO , Ward-61(2), Kolkata.....Respondent

I.T.A. No.2151/Kol/2019
Assessment Year: 2014-15

Manish Chhaochharia.....Appellant
Udyanchal, 9 Rowdon Street
(Sarojini Naidu Sarani)
Suite -4, 1st Floor,
Kolkata-700017.
[PAN : ACKPC0379C]

ITO , Ward-61(4), Kolkata.....Respondent

I.T.A. No.2152/Kol/2019
Assessment Year: 2015-16

Manish Chhaochharia.....Appellant
Udyanchal, 9 Rowdon Street
(Sarojini Naidu Sarani)
Suite -4, 1st Floor,
Kolkata-700017.
[PAN : ACKPC0379C]

ITO , Ward-32(1), Kolkata.....Respondent

Appearances by:

None

Shri Dhruvajyoti Roy, JCIT, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 19, 2021

Date of pronouncing the order : March 19, 2021

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

Hearing through Video Conferencing **ORDER**

All these appeals filed by the assesseees are directed against the separate orders of the Commissioner of Income Tax (Appeals).

2. None appeared on behalf of the assesseees. At the outset, it is noticed that the assesseees moved separate applications for opting Vivad Se Vishwas Scheme, 2020. Therefore, taking into consideration the fact that since the assesseees have opted for the Vivad Se Vishwas Scheme, there is no point in keeping the impugned appeals pending. For any reason whatsoever, any of the assesseees mentioned hereinabove fails to avail the benefit of Vivad Se Vishwas Scheme 2020, he will be at liberty to get his appeal restored. Under the circumstances, I allow the assesseees to withdraw the appeals.

5. In the result, the appeals of assesseees are dismissed as withdrawn.

Kolkata, the 19th March, 2021.

Sd/-
[Sanjay Garg]
Judicial Member

Dated : 19.03.2021
RS

Copy of the order forwarded to:

1. Appellants:

- i. Ramkrishna Lohia, HUF
- ii. Sri Naresh Kumar Patwari
- iii. Manish Kumar Phushkania
- iv. Mrs. Manju Pincha
- v. Manish Todi & Others HUF

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

- vi. M/s Vinod Kumar Poddar (HUF)
- vii. Ranjana Poddar
- viii. Neha Agarwal
- ix. Shri Abhushek Sarawgi
- x. Shri Bimal Kumar Bedi
- xi. Shri Kamal Kumar Bedi
- xii. Mrs. Anju Mantry
- xiii. Indar Chand Anchalia
- xiv. Nayan Jhunjhunwala
- xv. Bikash Jhunjhunwala
- xvi. Rabi Shankar Sureka
- xvii. Pawan Sureka
- xviii. Manju Devi Sureka
- xix. Kishan Kumar Kedia
- xx. Kusum Sureka
- xxi. Usha Sureka
- xxii. Jolly Dasgupta
- xxiii. Aparna Bubna
- xxiv. Sushma Bubna
- xxv. Ashis Bubna
- xxvi. Ashis Bubna
- xxvii. Sanjeev Jhunjhunwala
- xxviii. Ashok Kumar Jhunjhunwala
- xxix. M/s Ashok Kumar Kayan(HUF)
- xxx. Kumud Mohta
- xxxi. Manish Chhaochharia
- xxxii. Manish Chhaochharia

2. Respondents:

- i. ITO, Ward-36(1), Kolkata
- ii. ITO, Ward-37(2), Kolkata
- iii. ACIT, Circle-12(2), Kolkata
- iv. ITO, Ward-35(4), Kolkata
- v. ITO, Ward-36(4), Kolkata
- vi. ITO, Ward-51(2), Kolkata
- vii. ITO, Ward-2(4), Kolkata
- viii. ITO, Ward-2(1), Cooch Behar
- ix. ACIT, Circle-34, Kolkata
- x. ITO, Ward-35(3), Kolkata
- xi. ITO, Ward-34(2), Kolkata
- xii. ITO, Ward-35(2), Kolkata

Ramkrishna Lohia, HUF, Sri Naresh Kumar Patwari, Manish Kumar Phushkania, Mrs. Manju Pincha, Manish Todi & Others HUF, M/s Vinod Kumar Poddar (HUF), Ranjana Poddar, Neha Agarwal, Shri Abhushek Sarawgi, Shri Bimal Kumar Bedi, Shri Kamal Kumar Bedi, Mrs. Anju Mantry, Indar Chand Anchalia, Nayan Jhunjhunwala, Bikash Jhunjhunwala, Rabi Shankar Sureka, Pawan Sureka, Manju Devi Sureka, Kishan Kumar Kedia, Kusum Sureka, Usha Sureka, Jolly Dasgupta, Aparna Bubna, Sushma Bubna, Ashis Bubna, Ashis Bubna, Sanjeev Jhunjhunwala, Ashok Kumar Jhunjhunwala, M/s Ashok Kumar Kayan(HUF), Kumud Mohta, Manish Chhaochharia,

- xiii. ITO , Ward-49(3), Kolkata
- xiv. ITO , Ward-3(2), Bankura
- xv. ITO , Ward-61(1), Kolkata
- xvi. ITO , Ward-49(4), Kolkata
- xvii. ITO , Ward-36(2), Kolkata
- xviii. ITO , Ward-36(3), Kolkata
- xix. ITO , Ward-61(2), Kolkata
- xx. ITO , Ward-61(4), Kolkata
- xxi. ITO , Ward-32(1), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

//True copy//

By order

Assistant Registrar , Kolkata Benches