

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA  
{VIRTUAL COURT HEARING}  
(BEFORE SHRI P.M. JAGTAP, HON'BLE VICE-PRESIDENT, KZ)**

**ITA No. 352/Kol/2021**  
Assessment Year: 2015-16

*Asstt. Commissioner of Income Tax, Circle-46, Kolkata.....Appellant*

**Vs.**

*Sunita Jalan.....Respondent*  
**3, Govt. Place (W)**  
**1<sup>st</sup> Floor Room**  
**No.1/13**  
**Kolkata - 700 001**  
**[PAN : ACRPJ 7136 P]**

**Appearances by:**

*None, appeared on behalf of the assessee.*

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

Date of concluding the hearing : November 11<sup>th</sup>, 2021

Date of pronouncing the order : December 15<sup>th</sup>, 2021

**ORDER**

**Per P.M. Jagtap, Vice-President, KZ :-**

This appeal filed by the revenue against the order of the Ld. Commissioner of Income Tax (Appeals)-14, Kolkata, [hereinafter the 'ld. CIT(A)'], dt. 26/02/2019 involving the solitary issue relating to the deletion of addition of Rs.13,54,500/- by the ld. CIT(A) on account of bogus long term capital gain claimed on penny stock was disposed of by the Tribunal vide order dt. 4<sup>th</sup> May, 2021, passed in ITA No. 45/Kol/2020. Against the said order the revenue sought to file a miscellaneous application and the documents such as Form No. 36, grounds of appeal, order of the ld. CIT(A) as well as the order of the Assessing Officer were filed by the revenue with the office of the ITAT. Since the said documents were not accompanied by a miscellaneous application, the Registry of ITAT Kolkata Bench mistook it as an appeal and registered the same as ITA No. 352/Kol/2021. The Registry also fixed the same for hearing and when this mistake was realised at the time of hearing, the ld. D/R has urged that this appeal wrongly registered by the Registry being a duplicate appeal may be dismissed and an opportunity may be given to the Department to file the Miscellaneous Application in proper form.

2. Accordingly, this appeal of the revenue is dismissed being a duplicate appeal wrongly registered by the Registry of ITAT with an opportunity to the Department to move a Miscellaneous Application in proper form.

3. In the result, appeal of the revenue is dismissed.

***Order Pronounced in the open Court on the 15<sup>th</sup> day of December, 2021.***

***Sd/-***  
**[P.M. Jagtap]**  
Vice-President

Dated: 15.12.2021  
{SC SPS}

*Copy of the order forwarded to:*

1. **Sunita Jalan**  
**3, Govt. Place (W)**  
**1<sup>st</sup> Floor Room**  
**No.1/13**  
**Kolkata - 700 001**

2. **Asstt. Commissioner of Income Tax, Circle-46, Kolkata**

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

**True copy**  
**By order**

**Assistant Registrar/DDO**  
**ITAT, Kolkata Benches**