

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.51/Kol/2020
Assessment Year: 2013-14

Mahender Sharma.....Appellant
Shama Mansion, 2nd Floor,
G.T. Road, Bhiringi,
Durgapur-713213.
[PAN: AYAPS0102K]

vs.

ITO, Ward-2(2), Durgapur.....Respondent

Appearances by:

Shri Dilip Kumar Shaw, CA, appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : April 26, 2022

Date of pronouncing the order : April 26, 2022

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 23.10.2019 of the Commissioner of Income Tax, Durgapur [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act(hereinafter referred to as the ‘Act’).

2. The sole grievance put in by the assessee is that the profits have been estimated on ad hoc basis whereas the accounts of the assessee have been fully audited.

3. It has been pleaded that audited books of accounts were part of the return which the Assessing Officer was supposed to consider. Even the ld. CIT(A) has failed to appreciate the above contentions of the assessee. The ld. AR, therefore, has prayed that the matter be restored to the file of the Assessing Officer for assessment afresh after considering the duly audited accounts of the assessee. The ld. DR could not controvert the above submissions of the ld. AR of the assessee. In view of this, the impugned order of the CIT(A) is hereby set aside and the matter is restored to the file of the Assessing Officer for assessment afresh with a direction to consider the duly audited accounts of the assessee and to give a reasonable opportunity of hearing to the assessee and thereafter to pass assessment order in accordance with law.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Kolkata, the 26th April, 2022.

Sd/-
[Girish Agrawal]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 26.04.2022.

RS

Copy of the order forwarded to:

1. Mahender Sharma
2. ITO, Ward-2(2), Durgapur
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches