

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'सी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA**  
श्री संजय गर्ग न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष  
[Before Shri Sanjay Garg, Judicial Member & Shri Rajesh Kumar, Accountant Member]

**I.T.A. No. 1624/Kol/2019**  
आयकर अपील संख्या-1624/कोल/2019  
**Assessment Year : 2012-13**  
निर्धारण वर्ष: 2012-13

Linkwise Sales Pvt. Ltd. (PAN: AABCL 9426 H)	Vs.	ITO, Ward-1(2), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	23.08.2022
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	29.08.2022
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Smt. Ranu Biswas, Addl. CIT

**ORDER / आदेश**

**Per Shri Rajesh Kumar, AM:**

This is the appeal preferred by the assessee is against the order of the Ld. Commissioner of Income Tax(Appeals)-17, Kolkata (hereinafter referred to as the Ld. CIT(A)”) dated 06.03.2019 for the AY 2012-13.

2. None appeared on behalf of the assessee at the time of hearing nor any application seeking adjournment was filed. Therefore we are deciding the appeal ex-parte after hearing the Id DR and after considering the merits of the case.

3. The assessee has raised various grounds of appeal challenging the order passed by the Ld. CIT(A). We observe from the order of AO that the assessee was largely non compliant in the matter of filing the requisite details sought by the AO. So much so that the assessee did not appear at all in the appellate proceedings before the first appellate authority. In other words in the appellate proceedings before the Ld. CIT(A) neither the assessee nor his authorized representative appeared to present its case on merit. During the course of hearing, the Departmental Representative brought to our notice that the directors of these companies were not traceable despite best effort by the department and all these companies are shell companies and part of scam operated by unscrupulous elements on whom the law could not lay its hands. Under these circumstances, we are proceedings to decide and dispose off the appeal ex-parte.

4. After hearing Ld. D.R and after of the perusal of various grounds of appeal reveals we note that the additions as made by the AO was on the account of introduction of unexplained Share capital/Share Premium which could not be verified by both the authorities below. We note that the assessee was not cooperative before the AO whereas before the Ld.CIT(A) the assessee did not appear at all. We further note that both the authorities below have given findings on these additions that this introduction of money remained unexplained and the investigation carried out by the revenue points to the deeper conspiracy to routing the unaccounted money in the form of share capital/share premium. We further observe that the assessee has not filed any evidences/confirmations/produce books of accounts before us to take a contrary view. Under this circumstance, we do not find any infirmity in the order of Ld. CIT(A) and are inclined to uphold the same by dismissing the appeal of the assessee.

5. In the result, the appeal of the assessee stands dismissed.

Order is pronounced in the open court on 29<sup>th</sup> August, 2022

Sd/-  
(Sanjay Garg /संजय गर्ग)  
Judicial Member/न्यायिक सदस्य

Sd/-  
(Rajesh Kumar/राजेश कुमार)  
Accountant Member/लेखा सदस्य

Dated: 29<sup>th</sup> August, 2022

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Linkwise Sales Pvt. Ltd., 1/40, Netaji Nagar Colony, 3<sup>rd</sup> Floor, Kolkata-700092
2. Respondent – ITO, Ward-1(2), Kolkata
3. Ld. CIT(A)-17, Kolkata (Sent through e-mail)
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata