

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA**  
श्री राजेश कुमार, लेखा सदस्य एवं श्री संजय शर्मा न्यायिक सदस्य के समक्ष  
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 380/Kol/2019**  
**Assessment Year : 2012-13**

Blockdeal Marketing Pvt. Ltd. (PAN:AAECB 8764 H)	Vs.	ITO, Ward-10(1), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	15.09.2022
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	29.09.2022
For the Appellant/ निर्धारिती की ओर से	Shri Sunil Surana, A.R
For the Respondent/ राजस्व की ओर से	Shri Biswanath Das, CITDR

**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)-15, Kolkata (hereinafter referred to as the Ld. CIT(A)"] dated 14.12.2018 for the AY 2012-13.

2. At the outset, the Id. Counsel for the assessee submitted before the bench that the AO had issued summons u/s 131 of the Act to the directors of the assessee company for personal deposition and also called upon the assessee to furnish certain documents with respect of investors which could not be filed before the AO due to unavoidable reasons. The Id. Counsel for the assessee submitted that these documents/papers are required to be brought on record for the proper adjudication of

the issues involved in the appeal. Moreover, the Ld. CIT(A) has not properly dealt with various contentions as raised by the assessee and therefore in the interest of justice and fair play the case of the assessee may kindly be restored to the file of the AO so that the same could be decided after taking into account the merits of the case and evidences connected therewith.

3. The Ld. D.R on the other hand, submitted before the Bench that he has no objection if the file is restored back to the AO however the assessee should be directed to produce all the evidences, directors of the assessee company and comply with all the summons and produce all the papers for verification before the AO.

4. After hearing the rival contentions and perusing the material on record we find that the assessee did not comply with the summons issued u/s 131 of the Act issued by the AO during the assessment proceedings and also did not file any necessary documents before the AO during the assessment proceeding following which the issue could not be examined in detail. We have examined the chart filed by the Ld. D.R before us which relates the details of money invested by various companies with doubtful sources. Considering these facts and circumstances, we are of the view that the issue needs to be examined thoroughly at the end of the AO. Accordingly, we restore the case back to the file of AO with the direction to decide the same denovo after examining the issue afresh in accordance with law. We direct the assessee to cooperate and produce all the evidences and comply with all the directions which may be issued by the AO.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

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

Sd/-

(Sonjoy Sarma /संजय शर्मा)

Judicial Member/न्यायिक सदस्य

Sd/-

(Rajesh Kumar/राजेश कुमार)

Accountant Member/लेखा सदस्य

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

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Blockdeal Marketing Pvt. Ltd., C/o, Rajesh Mohan & Associates, Unit no. 18, 5<sup>th</sup> Floor, bagati House, 34, Ganesh Chandra Avenue, Kolkata-700013.
2. Respondent – ITO, Ward-10(1), Kolkata
3. Ld. CIT(A)- 15, 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