

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH, 'A(SMC), KOLKATA**

**[BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER &  
SHRI SONJOY SARMA, JUDICIAL MEMBER]**

**I.T.A. No. 674/Kol/2022**  
Assessment Year: 2014-15

M/s. Silverson Overseas Pvt. Ltd.  113B, Manohar Das Street, Burrabazar, Kolkata-700007.  (PAN: AA ECS 8674 D)	Vs.	ITO, Ward-9(1), Kolkata
Appellant		Respondent

Date of Hearing	21.12.2022
Date of Pronouncement	05.01.2023
For the Appellant	Shri Sunil Surana, FCA
For the Respondent	Shri P.P. Barman, Addl. CIT

**ORDER**

**PER SONJOY SARMA, JM:**

This appeal of the assessee for the assessment year 2014-15 is directed against the order dated 10.10.2022 passed by the Id. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as 'the 'Id. CIT(A)']. The assessee in this appeal has taken the following grounds of appeal:

*"1. For that the Id. CIT(A) erred in confirming the addition of sundry creditors made by the Id. AO who assumed it to be unsecured loans when they were not loans but sundry creditors and the purchases were not disputed.*

*2. For that the Id. AO erred in considering the sum of Rs. 20,24,000/- as loan ignoring the fact that on total purchase of Rs. 6,29,46,757/-, the sundry creditors of Rs. 20,24,000/- was normal and should have also looked into the fact that on similar purchase, the sundry creditors last year was Rs. 1,57,34,125/- which was duly accepted. More so when same creditor also appeared in the earlier year.*

*3. For the ld. CIT(A) erred in not deciding the dispute in relation to disallowance u/s 14A of Rs. 11,466/- when there was no exempt income during the year as also accepted by the AO in the assessment order.*

*4. For that the ld. CIT(A) erred in not deciding the dispute in relation to disallowance of donation u/s 80G of Rs. 77,722/- when they were genuine, full details were available in the return itself, and the AO should have made enquiry since the assessment was completed u/s 144.*

*5. For that the additions made were not called for and therefore they are liable to be deleted.”*

2. At the outset, the ld. counsel for the assessee submitted that since the ld. CIT(A) did not allow claim of the assessee and did not call for any particulars during the course of hearing and order was passed against the assessee, therefore, the order was bad in law and he further submitted before us that one more opportunity should be given to the assessee and the issue raised in the instant appeal may be set aside to the file of ld. AO for proper adjudication. He further submitted that the matter may be remand back to the AO to decide the assessee's claim and may grant leave to submit all relevant evidences in support of its claim before the ld. AO.

3. The ld. DR was fair enough not to oppose such request made by the ld. AR. We, therefore, under the given facts and circumstances of the case are of the considered view that since the impugned order passed by the ld. CIT(A) did not decide the issue properly and he did not call for any assessment records from the ld. Assessing Officer. Therefore, we in the interest of justice set aside the impugned order and remit it back to the file of ld. AO for deciding the issue raised before us by way of speaking order. We also direct the assessee to furnish such evidence in support of its claim and remain vigilant in receiving the notice of hearing from the ld. AO. It is also clarified that the assessee should not request for any adjournment unless otherwise required for reasonable cause and should file all necessary evidence/documents in support of its claim so as to facilitate the ld. AO for passing the order in accordance with law. Needless to mention that the assessee should be given proper opportunity of being heard.

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

Order pronounced in the open court on 05.01.2023.

Sd/-

(Rajesh Kumar)  
Accountant Member

Sd/-

(Sonjoy Sarma)  
Judicial Member

Dated: 05.01.2023

*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant– M/s. Silverson Overseas Pvt. Ltd.
2. Respondent – ITO, Ward-9(1), Kolkata.
3. CIT(A),
4. CIT ,
5. DR, ITAT,

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata