

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसएमसी”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” 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. 634/Kol/2022**  
**Assessment Year: 2014-15**

Premnath Singh (PAN: BEZPS 8767 L)	Vs.	ITO, Ward-23(3), Hooghly
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	19.12.2022
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	17.01.2023
For the Appellant/ निर्धारिती की ओर से	Shri K. M. Roy, C.A
For the Respondent/ राजस्व की ओर से	Shri Vijay Kumar, Addl. CIT Sr. DR

**ORDER / आदेश**

**Per Rajesh Kumar, AM:**

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-6, Kolkata (hereinafter referred to as the Ld. CIT(A)”) dated 31.12.2018 for the AY 2014-15.

2. Issue raised by the assessee in ground no. 1 is against the ex-parte order being cryptic and non speaking passed by the Ld. CIT(A) thereby upholding the order of AO and the issue raised in ground no. 2 is without prejudice wherein the addition on

account of undisclosed turnover was prayed to be restricted to the profit margin embedded in the turnover.

3. At the outset, the Ld. Counsel for the assessee stated that the addition was made of Rs. 31,41,488/- by the AO on account of turnover as disclosed in the books of accounts of the assessee vis-à-vis the information as per Form 26AS. The Ld. A.R. stated that there was no actual difference in the turnover as disclosed by the assessee and the difference was in fact on account of service charges and reimbursement of PF on which TDS has been deducted. The ld. A.R therefore prayed that the addition may kindly be deleted and AO may be directed to verify and delete the addition.

4. The Ld. D.R on the other hand relied on the order of authorities below.

5. After hearing the rival contentions and perusing the material on record, we find that the difference in the turnover is merely on the account deduction of TDS on service tax and reimbursement of PF which were stated by the counsel of the assessee to be not part of the turnover. Since the issue required to be examined at the end of the AO. Accordingly we restore the issue back to the file of the AO to examine the same and decide accordingly. Needless to say that if this is not the part of the turnover even if the TDS is deducted on service tax, reimbursement of PF then the same is to be deleted.

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

Order is pronounced in the open court on 17<sup>th</sup> January, 2023

Sd/-  
(Sonjoy Sarma /संजय शर्मा)  
Judicial Member/न्यायिक सदस्य

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

Dated: 17<sup>th</sup> January, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Premnath Singh, 404/A/3, Konnagar, Indira Gandhi Road, Konnagar, Hooghly
2. Respondent – ITO, Ward-23(3), Hooghly
3. Ld. CIT(A)-6, 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