

**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH KOLKATA**

आयकर अपीलीय अधिकरण, न्यायपीठ “C” कोलकाता,

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER  
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.964/Kol/2018  
Assessment Year: 2012-13**

Blackberry Impex Pvt. Ltd. 10/B, B. B. Ganguly Street, Kolkata-700012. (PAN: AAECB8076C)	Vs.	Income Tax Officer, Ward-1(1), Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : None

Respondent by : Shri Vijay Kumar, Addl. CIT, DR

Date of Hearing : 09.02.2023

Date of Pronouncement : 24.02.2023

**ORDER**

**PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of Ld. CIT(A)-12, Kolkata vide Appeal No. 25/CIT(A)-12/Kol/CIT(A)-1/Ward-1(1)/2016-17 dated 21.12.2017 passed against the assessment order by the ITO, Ward-1(1), Kolkata u/s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”) dated 30.03.2015.

2. Appeal of the assessee is time barred by 16 days. There is no petition for condonation of delay placed on record by the assessee and the delay does not pertain to period of Pandemic Covid-19 as the impugned order of Ld. CIT(A)-12, Kolkata is dated 21.12.2017 which is claimed to have been received by the assessee on 23.02.2018 as mentioned in Form 36.

3. Before us, none appeared on behalf of the assessee. Shri Vijay Kumar, Addl. CIT, DR appeared on behalf of the revenue.

4. Grounds taken by the assessee in the present appeal are as under:

*“1. That the order passed by the Ld. CIT(A)-12 under section 250 is bad in law as well as on the facts and circumstances of the case.*

*2. That the Ld. CIT(A)-12 was erred on the facts and circumstances of the case in making addition of Rs.1,09,07,00,000/- on account of share capital including share premium u/s. 68 of the Income Tax Act, 1961 by treating the same as unexplained.”*

5. In this case, assessee has filed return of income for the AY 2012-13 declaring a loss of Rs. 53,173/- on 12.03.2013. Subsequently, the case was selected for scrutiny. Accordingly, notices u/s. 143(2) and 142(1) were issued and duly served on the assessee. In compliance assessee filed some details. On perusal of the return, Ld. AO found that the assessee has raised fresh share capital of Rs.2,36,68,100/- and share premium of Rs.1,06,70,31,900/-.Later on, to verify the identity, genuineness of transaction and creditworthiness of share applicants summons u/s. 131 of the Act was issued to the Director of the assessee company asking him to produce the directors of shareholding company on 24.02.2015 asking him to appear before the Ld. AO personally for examination and recording statement on oath asked for the following details by issuing summons:

i) A copy of your voter card along with address proof.

ii) A copy of your personal Income tax details (a copy of PAN Card, your return of income for the A.Y.: 2012-13, and copy of your Balance Sheet as on 31.03.2012), are required to be furnished.

iii) Please furnish name and detailed address of your subscribers of your share.

iv) Please furnish details of your source of fund for share application form, and supplementary documents.

v) Copy of Bank statement of the assessee company.

vi) Please produce directors of companies who subscribed shares of your company, along with the bank statement, and source of their fund for share application. '

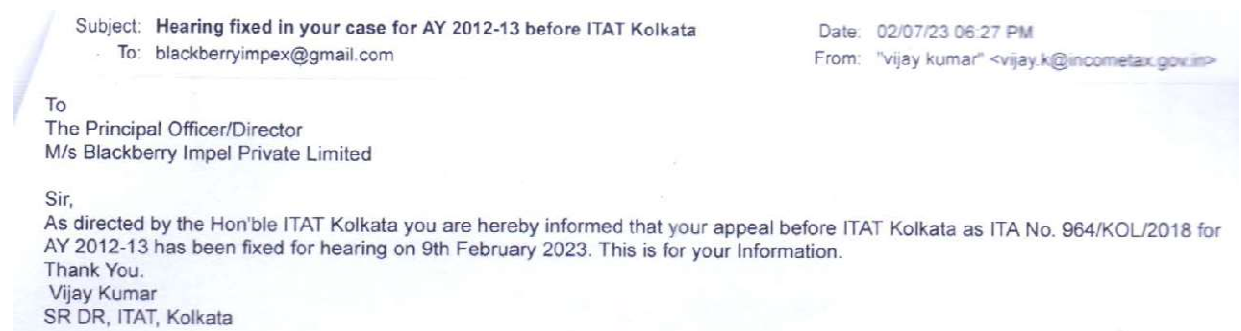
6. But, none of them appeared before the Ld. AO for examination in compliance to the summons issued u/s. 131 of the Act. Since there was no compliance, the identity, genuineness and creditworthiness of the share applicant companies have not been established because the primary issues regarding the due diligence done, the steps taken for protection of the fund and most importantly the reason for the investment in a company with no track record and that too with such huge premium is not clarified. It was required by the assessee to establish the existence of its shareholders. If the identity of the creditors had not been established, consequently the question of establishment of the genuineness of the transactions or the creditworthiness of the creditors did not and could not arise. Therefore, according to Ld. AO, if the facts of the case are judged in the light of preponderance of probability and normal human behaviour it may be easily inferred that the entire transactions lack substance. According to him, a company that has recently been incorporated without any proven track record does not in any way justify the share capital received not to speak of the hefty premium. The facts of this case clearly reveal that the receipt of share application money in this case is only a facade for conversion of unaccounted money and the non-appearance of the directors only strengthen this point. Thereafter, Ld. AO after analysing various decision of Hon'ble High Courts and lastly relying on the decision in the case of M/s. Star Griha Pvt. Ltd. Vs. CIT and M/s. Bisakha Sales Pvt. Ltd. Vs. CIT came to the conclusion that the entire share capital and share premium received by the assessee to the tune of Rs.1,09,07,00,000/- during the year under consideration is

treated as unexplained credit and added back to income of the assessee applying sec. 68 of the Act. Aggrieved, assessee went in appeal before the Ld. CIT(A), who after considering the material available on record dismissed the grounds of appeal of the assessee. Aggrieved, assessee is now in appeal before ITAT.

7. We note that there is no appearance on behalf of the assessee despite several notices having been issued and served on the assessee through e-mail, RPAD, more particularly, last one fixing the date of hearing on 9<sup>th</sup> February, 2023 sent through Sr. DR, ITAT, Kolkata via e-mail. Hence, finding no other alternative, we take up this appeal *ex parte qua* the assessee, with the able assistance of Ld. Sr. DR.

7.1. Before us, at the time of hearing, neither anybody appeared on behalf of the assessee nor filed any application seeking adjournment. Case was fixed for hearing on 09.02.2023 and we note that several notices have been issued to the assessee. Details of these notices issued by the registry are as under:

- (i) Notice issued dated 25.07.2022 by RPAD fixing on 16.08.2022.
- (ii) Notice issued dated 19.08.2022 by RPAD fixing on 21.11.2022.
- (iii) Notice issued dated 09.01.2023 by RPAD fixing on 09.02.2023 and also through Ld. Sr. DR vide e-mail on 02.07.2023, which is reproduced as under;



- iv) Ld. Sr. DR has placed on record a letter dated 09.02.2023 addressed to the Bench through which details pertaining to efforts

made by his office and the office of the ld. AO have been furnished in respect of contacting the assessee to attend the hearing for the appeal filed by it. The same is reproduced as under:

Date: 09.02.2023

To

The Hon'ble ITAT, C-Bench  
Kolkata

Subject: Submission regarding intimating the assessee M/s Blackberry Impex Private Limited of hearing in its appeal ITA No.964/KOL/2018 for A.Y. 2012-13. -reg.

Respected Sir,

Kindly refer to the above subject.

As directed the Assessing Officer concerned was asked to serve the notice of hearing to M/s Blackberry Impex Private Limited after failure of the assessee to continuously remain absent on previous dates of hearing in its own appeal filed before the ITAT Kolkata in ITA No.964/KOL/2018 for A.Y. 2012-13.


The AO has informed that he tried to serve the notice physically by sending the Inspector but the company was found to be non-existent on its given address. The AO then mailed the copy of notice to the assessee through mail as available on department database. The same has been delivered successfully.

In this case Shri Vijay Kumar, SR DR, ITAT, Kolkata, has also mailed to the assessee on 7<sup>th</sup> February, 2023, informing about the date of hearing. The mail has been successfully served on the assessee on 'blackberryimpex@gmail.com' as received from company data. The copy of mail sent is enclosed.

So, two mails have been sent on mail ids available on ITBA as well as on RoC data base.

Submitted for kind perusal and needful.

Yours Sincerely



Vijay Kumar, IRS  
Addl. CIT, Sr. DR,  
ITAT, Kolkata

Encl.: Copy of both the mail sent to the assessee & reply of AO

8. These facts gives an impression that assessee is not seriously interested in pursuing the appeal before the Tribunal. We note that the Ld. AO has passed the order considering the merits of the case on the basis of material available on record, he himself has analysed the issue under consideration and has drawn his observation as mentioned in the order itself. Based on his meritorious finding, Ld. CIT(A) dismissed the appeal of the assessee and sustained the addition made by the Ld. AO. The observation and finding of the Ld. CIT(A) are extracted below:

The Appellant has filed the list of Investor Companies along with necessary supporting document during the assessment proceedings which have also been produced during these appellate proceedings . The submissions along with the paper book was forwarded to the assessing officer for his comments by way of a remand report . The AO expressed his inability to submit the report on time due to time barring pressure in the month of December, 2017 . I have perused the submission and the paperbookfiled . these are the same documents which were filed during assessment proceedings , hence I proceed to dispose this appeal on the basis of these documents . These details have been tabulated as under:

Sl No.	Name of Company (Investor)	Amount (Invested)	Source of Investment (Amount & Date)	Remarks
1.	New Town Plaza Pvt. Ltd.	Rs.1,00,00,000/-	a. Rambhagath Suppliers Pvt. Ltd. Rs.1,00,00,000/- Date. 23.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Loss of 6,960/-</li> <li>• Hardly any Business except during the month of March 2012.</li> <li>• All credits in bank are immediately transferred on same days.</li> </ul>
2.	Ramdoot Commosales Pvt. Ltd.	Rs.1,25,00,000/-	a. Natwest Suppliers Pvt. Ltd. Rs. 1,25,00,000/- Date.19.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Loss of 29,427/-</li> <li>• Same as above</li> </ul>

3.	Woodland Retails Pvt. Ltd.	Rs. 3,75,00,000/-	a. Pushdant Suppliers Pvt. Ltd. Rs.1,50,00,000/- Date.19.03.2012 b.Positive Tradecom Pvt. Ltd. Rs.2,25,00,000/- Date-19.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Profit of 5,050/-</li> <li>• Same as above</li> </ul>
4.	Mahaveer Commotrade Pvt. Ltd.	Rs. 2,70,00,000/-	a. Suruchi Tieup Pvt. Ltd. Rs.2,70,00,000/- Date.26.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Profit of 23,764/-</li> <li>• Same as above</li> </ul>
5.	Orbit Land Pvt. Ltd.	Rs.1,00,00,000/-	a. Timeless Tradelink Pvt. Ltd. Rs.1,00,00,000/- Date.13.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Loss of 6,415/-</li> <li>• Same as above</li> </ul>
6.	Wonderful Apparels Agencies Pvt. Ltd.	Rs.1,30,00,000/-	a. Kingdom Tradelink Pvt. Ltd. Rs.95,00,000/- Date.28.03.2012 b.Kundan Sales Pvt. Ltd. Rs.35,00,000/- Date.28.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Loss of 22,235/-</li> <li>• Same as above</li> </ul>
7.	Himalaya Barter Pvt. Ltd.	Rs. 50,00,000/-	a. Horizon Vincom Pvt. Ltd. Rs.50,00,000/- Date.16.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Profit of 8,430/-</li> <li>• Same as above</li> </ul>
8.	Senex Suppliers Pvt. Ltd.	Rs. 55,00,000/-	a. Rambhagat Suppliers Pvt. Ltd. Rs.55,00,000/- Date.16.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Loss of 34,480/-</li> <li>• Same as above</li> </ul>
9.	Surabhi Dealmark Pvt. Ltd.	Rs. 8,62,00,000/-	a. Shreedhan Investment Consultancy Pvt. Ltd. Rs.2,20,00,000/- Date.19.03.2012 b.Almighty Mercantile Pvt. Ltd. Rs. 3,05,00,000/- Date.29.03.2012 c. Ascent Vanijya Pvt. Ltd. Rs.2,72,00,000/- Date.29.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Profit of 1,494/-</li> <li>• Same as above</li> </ul>
10.	Megacity Electrical Suppliers Pvt. Ltd.	Rs. 1,50,00,000/-	a. Kingdom Tradelink Pvt. Ltd. Rs. 75,00,000/- Date.15.03.2012 & Rs. 25,00,000/- Date.23.03.2012 b. Kalukant Merchants Pvt. Ltd. Rs. 50,00,000/- Date.23.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Loss of 16,135/-</li> <li>• Same as above</li> </ul>
11.	Swarnbhumi Infraprojects Pvt. Ltd.	Rs. 1,10,00,000/-	a. Dhanlaxmi Merchandise Pvt. Ltd. Rs. 30,00,000/- Date.03.03.2012 b. Maninaran Distributors Pvt. Ltd. Rs. 80,00,000/- Date.02.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. C. Ghatak &amp; Co.</li> <li>• Return Profit of 11,41,266/-</li> <li>• Same as above</li> </ul>

12.	Flow Constructions Pvt. Ltd.	Rs. 1,75,00,000/-	a. Suruchi Tieup Pvt. Ltd. Rs. 1,75,00,000/- Date.19.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 14,005/-</li> <li>• Hardly any Business except during the month of March 2012.</li> <li>• All credits in bank are immediately transferred on same days.</li> </ul>
13.	Bhootnath Dealer Pvt. Ltd.	Rs. 75,00,000/-	a. Horizon Vincom Pvt. Ltd. Rs.75,00,000/- Date.15.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Profit of 9,792/-</li> <li>• Same as above</li> </ul>
14.	Ascent Vanijya Pvt. Ltd.	Rs. 6,60,00,000/-	<p>a. Almighty Mercantile Pvt. Ltd. Rs. 1,45,00,000/- Date.15.03.2012</p> <p>b. Bhootnath Dealer Pvt. Ltd. Rs. 1,03,00,000/- Date.27.03.2012</p> <p>c. Dhantersh Suppliers Pvt. Ltd. Rs. 15,00,000/- Date.27.03.2012</p> <p>d. Positive Tradecomm Pvt. Ltd. Rs. 2,62,00,000/- Date.28.03.2012</p>	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 51,592/-</li> <li>• Same as above</li> </ul>
15.	Swift Realcon Pvt. Ltd.	Rs. 9,51,00,000/-	<p>a. Ascent Vanijya Pvt. Ltd. Rs. 2,58,00,000/- Date.31.03.2012</p> <p>b. Mahaveer Commotrade Pvt. Ltd. Rs. 3,78,00,000/- Date.30.03.2012</p> <p>c. Surabhi Dealmark Pvt. Ltd. Rs. 3,15,00,000/- Date.30.03.2012</p>	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 28,290/-</li> <li>• Same as above</li> </ul>
16.	Intercity Infrastructure Pvt. Ltd.	Rs. 2,75,00,000/-	<p>a. Pushpratan Vanijya Pvt. Ltd. Rs. 1,15,00,000/- Date.28.03.2012</p> <p>b. Horizon Vincom Pvt. Ltd. Rs. 1,00,00,000/- Date.23.03.2012</p> <p>c. Kundan Sales Pvt. Ltd. Rs. 60,00,000/- Date.16.03.2012</p>	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 17,970/-</li> <li>• Same as above</li> </ul>
17.	Pushpshree Marketing Pvt. Ltd.	Rs. 1,85,00,000/-	a. Ortem Commercial Pvt. Ltd. Rs. 1,85,00,000/- Date.19.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 32,785/-</li> <li>• Same as above</li> </ul>
18.	Mahak Ventures Pvt. Ltd.	Rs. 2,50,00,000/-	a. Ortem Commercial Pvt. Ltd. Rs. 2,50,00,000/- Date.21.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 14,815/-</li> <li>• Same as above</li> </ul>
19.	Matarani Dealer Pvt. Ltd.	Rs. 1,75,00,000/-	a. Dhanshakti Mercantile Pvt. Ltd. Rs. 1,75,00,000/- Date.19.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 15,170/-</li> <li>• Same as above</li> </ul>
20.	Strenuous Distributors Pvt. Ltd.	Rs. 2,30,00,000/-	a. Suruchi Tieup Pvt. Ltd. Rs. 2,30,00,000/-	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Loss of 24,015/-</li> <li>• Same as above</li> </ul>

			Date.19.03.2012	
21.	Goldcrest Projects Pvt. Ltd.	Rs. 95,00,000/-	a. Manikaran Distributors Pvt. Ltd. Rs. 95,00,000/- Date.06.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Profit of 3,76,691/-</li> <li>• Same as above</li> </ul>
22.	Kingston Infra Developers Pvt. Ltd.	Rs. 55,00,000/-	a. Trimline Agencies Pvt. Ltd. Rs. 55,00,000/- Date.06.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Profit of 6,38,983/-</li> <li>• Same as above</li> </ul>
23.	Tirumala Advisory Services Pvt. Ltd.	Rs. 30,00,000/-		<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Profit of 1,95,104/-</li> <li>• Same as above</li> </ul>
24.	Keystone Infrabuild Pvt. Ltd.	Rs. 60,00,000/-	a. Sarvasidhi Dealer Pvt. Ltd. Rs. 60,00,000/- Date.06.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. N. Behera &amp; Co.</li> <li>• Return Profit of 1,02,338/-</li> <li>• Same as above</li> </ul>
25.	Prabhukripa Infrarman Consultants	Rs. 2,13,50,000/-	a. Pushpdant Suppliers Pvt. Ltd. Rs. 2,13,50,000/- Date.28.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. Arup &amp; Associates</li> <li>• Return Loss of 5,385/-</li> <li>• Hardly any Business except during the month of March 2012.</li> <li>• All credits in bank are immediately transferred on same days.</li> </ul>
26.	Northcity Impex Pvt. Ltd.	Rs. 2,58,00,000/-	a. Anantnath Exports Pvt. Ltd. Rs. 2,58,00,000/- Date.31.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. Arup &amp; Associates</li> <li>• Return Loss of 5,050/-</li> <li>• Same as above</li> </ul>
27.	Positive Tradecom Pvt. Ltd.	Rs. 8,00,00,000/-		<ul style="list-style-type: none"> <li>• Audited by M/s. Arup &amp; Associates</li> <li>• Return Loss of 43,527/-</li> <li>• Same as above</li> </ul>
28.	Inner Mercantile Pvt. Ltd.	Rs. 6,40,00,000/-		<ul style="list-style-type: none"> <li>• Audited by M/s. Arup &amp; Associates</li> <li>• Return Loss of 16,300/-</li> <li>• Same as above</li> </ul>
29.	Moonlink Marketing Pvt. Ltd.	Rs. 4,79,50,000/-	a. Aakruti Infrarealty Pvt. Ltd. Rs. 2,13,50,000/- Date. 28.03.2012 b. Swift Realcon Pvt. Ltd. Rs. 2,66,00,000/- Date.31.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. H.K. Saha &amp; Associates</li> <li>• Return Profit of 3,984/-</li> <li>• Hardly any Business except during the month of March 2012.</li> <li>• All credits in bank are immediately transferred on same days.</li> </ul>
30.	Saurav Tradecom Pvt. Ltd.	Rs. 9,10,00,000/-		<ul style="list-style-type: none"> <li>• Audited by M/s. H.K. Saha &amp; Associates</li> <li>• Return Profit of 1,979/-</li> <li>• Same as above</li> </ul>
31.	Amritlaxmi Commercial Pvt. Ltd.	Rs. 6,47,00,000/-	a. Overtop Financial Advisory Pvt. Ltd. Rs. 3,49,00,000/- Date.29.03.2012 & Rs.2,98,00,000/- Date.30.03.2012	<ul style="list-style-type: none"> <li>• Audited by M/s. H.K. Saha &amp; Associates</li> <li>• Return Profit of 4,180/-</li> <li>• Same as above</li> </ul>
	Shreedhan Investment Consultancy Pvt. Ltd.	Rs. 7,60,00,000/-		<ul style="list-style-type: none"> <li>• Audited by M/s. Manabendra Bhattacharyya &amp; Co.</li> </ul>

er of Income  
2012 (37)

				<ul style="list-style-type: none"> <li>• Return Loss of 42,738/-</li> <li>• Hardly any-Business except during the month of March 2012.</li> <li>• All credits in bank are immediately transferred on same days.</li> </ul>
--	--	--	--	--

The following can be observed from the above:

- Almost all the investor companies bear the features of a Shell company. They have nominal paid-up capital, High reserves , investment, in unlisted companies , no dividend income, no business or nominal turnover, nominal expenses, Zero Fixed assets or a minimum amount of Fixed assets.
- All Investor companies are audited by the same few Chartered Accountant Firm .
- Almost all Investor company have filed small Losses or small Profit.
- In almost all cases,theInvestor company has received the amount in his company which has been Invested in M/s Blackberry Impex Pvt. Ltd. on the same date.
- In almost all Investor companies it is seen that there is no business activity during the whole year. In most cases the only activity is recorded in the month of March which relates only to this share Capital investment or receipt .
- It is also noticed that in some cases the same Investor companies are receiving and rotating the Invested Capital.

8.1. After considering the multifold contentions of the assessee, Ld. CIT(A) sustained the addition towards share capital of Rs. 2,36,68,100/- and share premium of Rs. 106,70,31,900/-, totalling to Rs. 109,07,00,000/-.

9. From the perusal of the analytical observations made by the ld. CIT(A) in arriving at meritorious finding, considering the material available on record, we do not find any reason to interfere with the said findings. Further, this appeal also fails on the limitation aspect since there is no petition placed on record seeking condonation for the delay in filing the appeal, and the said delay is not covered by the period of pandemic of Covid-19. Accordingly, grounds taken by the assessee are dismissed.

10. We, further, make it clear that if the assessee is advised to move appropriate application to recall this order, then it is at liberty to do so within the prescribed limitation, for just cause and the Tribunal may decide it in accordance with the Act.

11. In the result, appeal of assessee is dismissed.

Order is pronounced in the open court on 24th February, 2023.

Sd/-

Sd/-

**(Sanjay Garg)**  
**Judicial Member**

**(Girish Agrawal)**  
**Accountant Member**

***Dated: 24<sup>th</sup> February, 2023***

JD, Sr. P.S.

Copy to:

1. The Appellant:
  2. The Respondent:.
  3. CIT(A)-12, Kolkata.
  4. CIT, Kolkata.
  5. DR, ITAT, Kolkata Bench, Kolkata
- //True Copy//

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata