

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA**

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष**

**Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member**

**I.T.A No.483/Kol/2022**  
**Assessment year: 2012-13**

**Goldline Dealers Pvt. Ltd.....Appellant**  
**5/1, Clive Row,**  
**4<sup>th</sup> Floor, Kolkata-1.**  
**[PAN: AAECG0745M]**

**vs.**

**ITO, Ward-9(2), Kolkata.....Respondent**

**Appearances by:**

Shri Siddharth Agarwal, Advocate, appeared on behalf of the appellant.

Shri P. P. Barman, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : May 10, 2023

Date of pronouncing the order : June 27, 2023

**आदेश / ORDER**

**संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 29.06.2022 of the National Faceless Appeal Centre (hereinafter referred to as the 'CIT(A)') passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The assessee in this appeal has agitated against the addition of Rs.5,88,50,000/-, allegedly received by the assessee by way of accommodation entry provided by M/s Lakshya Merchants Pvt. Ltd.

3. In this case, the original assessment order u/s 143(3) was passed on 23.03.2015 assessing the income of Rs.4,70,26,000/- as against the nil income shown by the assessee. Thereafter, the Assessing Officer

reopened the assessment on the information of the investigation wing that the assessee had received accommodation entry from M/s Lakshya Merchants Pvt. Ltd. Since, the assessee did not submit the necessary explanations/documents in this regard, the Assessing Officer held that the income of the assessee to the tune of Rs.5,88,50,000/- has escaped assessment. He accordingly made the impugned addition which was confirmed by the CIT(A).

4. At the outset, the ld. counsel for the assessee has invited our attention to the impugned order of the CIT(A) to submit that the said order was passed by the CIT(A) ex parte of the assessee on 29.06.2022. The ld. counsel has further invited our attention to the various dates fixed by the CIT(A) to submit that the CIT(A) had fixed the date of hearings during the period of Covid-19 pandemic and the assessee could not furnish his reply/explanations during the said period. The ld. counsel has submitted in fact the assessee has not done any transaction with M/s Lakshya Merchants Pvt. Ltd. as alleged nor received any alleged sum of Rs.5,88,50,000/- and therefore there is no justification on the part of the lower authorities in making the impugned addition. The ld. counsel, therefore, has requested that the matter be restored to the file of the Assessing Officer for verification of the aforesaid fact.

5. Considering the above submissions, we accordingly set aside the impugned order of the CIT(A) and restore the matter to the file of the Assessing Officer with a direction to verify the aforesaid contention of the assessee and thereafter to pass a fresh assessment order in accordance with law. Needless to say that CIT(A) will give proper opportunity to the assessee to present its case.

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

**Kolkata, the 27<sup>th</sup> June, 2023.**

Sd/-

[डॉक्टर मनीष बोरड /Dr. Manish Borad]  
लेखा सदस्य /Accountant Member

Sd/-

[संजय गर्ग /Sanjay Garg]  
न्यायिक सदस्य /Judicial Member

Dated: 27.06.2023.

RS

*Copy of the order forwarded to:*

1. Goldline Dealers Pvt. Ltd
2. ITO, Ward-9(2), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches