

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

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोर्ड, लेखा सदस्य के समक्ष**  
Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.647/Kol/2022  
Assessment year: 2014-15

**Chittaranjan Housing Company Pvt. Ltd.....Appellant**  
2<sup>nd</sup> Floor,  
35, Chittaranjan Avenue,  
Kolkata-700012.  
[PAN: AABCC2767N]

vs.

**DCIT, Circle-1(1), Kolkata.....Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : May 03, 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 28.10.2022 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. No one has put in appearance on behalf of the assessee. An application for adjournment has been received, whereby, the assessee has requested for virtual hearing. However, considering the short issue

involved in this case, we proceed to decide this appeal after hearing the ld. DR and after going through the record.

3. The assessee in this appeal is aggrieved by the action of the Assessing Officer in making the addition of Rs.4,99,999/- into the income of the assessee on account of reflection of credit of TDS in Form 26AS in assessee's account, deducted by one M/s Loop Mobile (India) Ltd. The assessee neither had claimed the credit of the said TDS amount of Rs.49,999/- nor has shown any corresponding income relating to the aforesaid TDS. The Assessing Officer added the amount of Rs.4,99,999/- as unaccounted/concealed income of the assessee.

4. The ld. CIT(A) confirmed the additions so made by the Assessing Officer observing that the assessee could not prove or confirm from the said deductor M/s Loop Mobile (India) Ltd. that the assessee has not received any sum from the said company.

5. We have heard the ld. DR and gone through the record. A perusal of para 5 of the impugned order of the CIT(A) would reveal that the assessee before the CIT(A) has contended that even in preceding years, the said M/s Loop Mobile (India) Ltd. had shown deduction and deposited the TDS in assessee's account, however, the said entry were reversed by the said company. However, in the year under consideration, despite protest raised by the assessee, the said company has not reversed the entry. The ld. CIT(A) held that the assessee has failed to adduce that it had not received any income and even no evidence of the return of the credit shown in Form 26AS. The contention of the assessee has been that the assessee has no business link with the said M/s Loop Mobile (India) Ltd. and that the lower authorities have put the entire

burden on the assessee to prove that the assessee has not received any alleged sum from the said M/s Loop Mobile (India) Ltd.. That no verification of the facts has been done by the Assessing Officer in this respect despite objection of the assessee that it has not received any income from M/s Loop Mobile (India) Ltd.. It has been further contended through grounds of appeal that the said M/s Loop Mobile (India) Ltd. has gone into liquidation and that the Assessing Officer should have conducted enquiry with the liquidator of M/s Loop Mobile (India) Ltd.

6. After considering the facts on the file, we are of the view that since the assessee has alleged that it did not have any business link with M/s Loop Mobile (India) Ltd. and that it has not received any sum/income from the said company and that the TDS credit was wrongly made by the said company in favour of the assessee and that the assessee had made efforts to contact the said company and get the entry reversed, however, since the said company was not traceable and that the said credit of TDS by the said company was under some error or mistake, hence, the impugned additions without verification of proper facts by the Assessing Officer were not justified. Merely because the TDS has been shown to have deducted and deposited in assessee's account that itself is not the absolute proof of assessee having received any sum/income from the said deductor especially when the assessee has specifically denied any transaction with the said deductor. The same can be a result of any mistake or error also. In view of this, the impugned additions made by the lower authorities are set aside and the matter is restored to the file of the Assessing Officer to make appropriate enquiries in this respect from the deductor /from the ITR/assessment records, if any, of the deductor

and verify the contention of the assessee. Needless to say that Assessing Officer 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. Chittaranjan Housing Company Pvt. Ltd
2. DCIT, Circle-1(1), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches