

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE SHRI SANJAY GARG, HON'BLE JUDICIAL MEMBER
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 922/Kol/2019
Assessment Year: 2013-14

PKG Construction Pvt. Ltd. C/o Prabir Guha 208/1B Rashbehari Avenue Kolkata - 700020 [PAN: AABCP9256D]	Vs	Income Tax Officer, Ward-12(2), Kolkata
--	----	--

अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
-------------------------------	---------------------------------

Assessee by :	Shri Priyanjali Guha, A/R
Revenue by :	Shri Kapil Mondal, Addl. CIT D/R

सुनवाई की तारीख/Date of Hearing : 25/07/2023
घोषणा की तारीख /Date of Pronouncement: 06/09/2023

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal has been preferred by the assessee against the order of Learned Commissioner of Income Tax (Appeals) - 4, Kolkata, (hereinafter referred to as "the ld. CIT(A)"), passed u/s 250 of the Income Tax Act, 1961 (hereinafter 'the Act') dated 28/02/2019, for Assessment Year 2013-14.

2. At the outset, the ld. Counsel for the assessee submitted that presently, no activities are carried out in the company and the business which was carried out in the past has been shifted to other companies which are in control of some other group. It was also submitted that all the impugned additions have mostly arisen on the ground that complete details were not filed before the lower authorities. Further it was submitted that most of the additions were

on account of information provided in Form 26AS but due to lack of providing the details and also because there is mis-match in the gross receipt and the receipt appearing in Form 26AS, because income is accounted for in the subsequent year when the income is received and the parties/customers have shown in some other years. Therefore, complete re-conciliation of these transactions is must and for doing the same it was requested that all the issues raised on merits be restored to the file of the Assessing Officer for fresh adjudication.

3. The Id. D/R on the other hand, vehemently argued supporting the orders of the lower authorities.

4. We have heard rival contentions and perused the material available on record. We on perusal of the assessment order as well as the impugned order notice that major additions are on account of the difference in the gross receipts appearing in the profit and loss account as against gross receipts shown in Form 26AS. We also notice that the assessee could not avail the opportunity properly provided by the lower authorities. Before us, the family members of the Director of the assessee have appeared stating that currently no business is carried out in this company and efforts are being made to collect the books of accounts and documents for the year under appeal so as to plead on merits of the case.

4.1. The Id. D/R was also fair enough in no opposing this request of the assessee that the issue may be remanded to the Assessing Officer for fresh adjudication considering the reply of the assessee and various documents to be relied upon.

5. In view of the above discussion and in the interest of justice and in order to compute the correct income of the assessee, we deem it fit to restore all the issues raised in the instant appeal on merits to the file of the Id. Assessing Officer for *de-novo* adjudication in accordance with law after providing proper opportunity of being heard and after considering all necessary documents and submissions to be filed by the assessee.

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

Order pronounced in the Court on 6th September, 2023 at Kolkata.

Sd/-

**(SANJAY GARG)
JUDICIAL MEMBER**

Sd/-

**(DR. MANISH BORAD)
ACCOUNTANT MEMBER**

Kolkata, Dated 06/09/2023

***SC SrPs**

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata