

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

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.438/Kol/2023
Assessment Year: 2020-21

JCIT(OSD), Circle-11(1), Kolkata.....Appellant

vs.

M/s Total Agri Care Concern Pvt. Ltd..... Respondent
2nd Floor, Room No.6,
Netaji Subhas Road,
BBD Bagh, Kolkata-1.
[PAN: AABCT9400H]

Appearances by:

Shri Indranil Banerjee, FCA, appeared on behalf of the appellant.

Shri Abhijit Kundu, CIT-DR, appeared on behalf of the Respondent.

Date of hearing : June 20, 2023 & October 16, 2023

Date of pronouncing the order : October 16, 2023

आदेश / ORDER

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

The present appeal has been preferred by the revenue against the order dated 05.12.2022 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The brief facts of the case are that the assessing officer\CPC, while processing the return of the assessee under section 143(1) of the income tax act, made it disallowance of Rs.7 057 2,643/- on account of inadmissible expenditure under section 37 of the act. The assessee filed rectification application u/s 154 of the act stating therein that since the assessee has not claimed the said amount as expenditure, therefore, no disallowance was attracted of this amount. However, the said claim of the assessee was rejected by the AO/CPC.

3. Before the Ld. CIT (A), the assessee again claimed that he has never claimed the said amount as expenditure. That the said amount was shown as contingent liability on account of disputed excise duty demand. That the assessee has never claimed as expenditure in the profit and loss account. The Ld. CIT(A), considering the aforesaid contentions of the assessee, directed the assessing officer to verify the claim of the assessee and if the same is found correct, then to delete the addition, and if found contrary, then to confirm the addition.

4. After hearing the Ld. representatives of the parties, we do not find any merit in the appeal of the revenue. This appeal by the revenue is nothing but wastage of the Govt. resources without application of mind.

5. In the result, the appeal of the revenue is here by dismissed.

Kolkata, the 16th October, 2023.

Sd/-
[गिरीश अग्रवाल /Girish Agrawal]
लेखा सदस्य/Accountant Member

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

Dated: 16.10.2023.

RS

Copy of the order forwarded to:

1. JCIT(OSD), Circle-11(1), Kolkata
2. M/s Total Agri Care Concern Pvt. Ltd
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches