

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

**श्री संजय गर्ग, न्यायिक सदस्य के समक्ष**  
**Before Shri Sanjay Garg, Judicial Member**

**I.T.A. No.605/Kol/2023**  
Assessment Year: 2017-18

**Magaram Ghosh.....Appellant**  
**C/o. Jain Vinod K & Associates,**  
**41A, AJC Bose Road, Suite No.513,**  
**6<sup>th</sup> Floor, Kolkata-700017.**  
**[PAN: ACZPG5705H]**

**vs.**

**ITO, Ward-2(2), Durgapur..... Respondent**

**Appearances by:**

Shri Vinod Jain, FCA, appeared on behalf of the appellant.

Shri Bibekananda Madhu, JCIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 29, 2024

Date of pronouncing the order : January 29, 2024

**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 25.03.2023 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 assessee is an employee of Durgapur Steel Plant at Durgapur. The only issue raised by the assessee in this appeal is relating to non-grant of statutory deduction u/s 80C of Rs.1,50,000/- and of professional tax of Rs.2400/- while computing the income of the assessee.

3. The ld. counsel for the assessee, in this respect, has relied upon Form 16 issued by the employer, wherein, it has been shown that the

assessee has invested the amount in the relevant fund claiming deduction u/s 80C of Rs.1,50,000/- and further that the employer has deducted professional tax of Rs.2400/- which has not been deducted while computing the income of the assessee.

3. The ld. DR has submitted that the aforesaid claim needs verification at the end of the Assessing Officer. The ld. counsel has fairly agreed to this.

4. In view of the above, the matter is restored to the file of the Assessing Officer with a direction to verify the claim of the assessee of 80C deduction and professional tax paid and give the appropriate relief, if so admissible to the assessee.

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

***Kolkata, the 29<sup>th</sup> January, 2024.***

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

Dated: 29.01.2024.

RS

*Copy of the order forwarded to:*

1. Magaram Ghosh
2. ITO, Ward-2(2), Durgapur
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches