

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA  
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER  
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.1342/Kol/2023  
Assessment Year: 2015-16**

Janardan Parui Vill. Amtala, P.O. Kanyanagar, 24 Parganas South, Pin code-743398 (PAN: AACFJ4159P)	Vs.	ACIT, Circle-26(1), Kolkata
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri Miraj D. Shah, AR

Respondent by : Shri Pradip Kumar Biswas, Addl. CIT

Date of Hearing : 08.02.2024

Date of Pronouncement : 19.02.2024

**ORDER**

**PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of Ld.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, vide order No. ITBA/NFAC/S/250/2023-24/1056991467(1) dated 12.10.2023 passed against the Assessment order by ACIT, Circle-26(1), Kolkata u/s.143(3) of the Income-tax Act, 1961 (hereinafter referred to as the "Act"), dated 27.12.2017 for AY 2015-16.

2. Grounds of appeal raised by the assessee are reproduced as under:

*"1. That the order of the Hon'ble commissioner of income tax (Appeals) is contrary to law wherein the facts of the appellant case was genuine.*

*2. That on the facts and circumstances of the case Ld. CIT (Appeals) has erred in confirming the addition made by the A.O. towards purchases from Coromandel International Ltd. of Rs.10,80,355 wherein the A.O had not disputed corresponding sales transaction.*

*3. That on the facts and circumstances of the case Ld. CIT (Appeals) has erred in confirming the addition made by the A.O on account of undisclosed*

*purchases amounts totalling Rs. 7,54,072 from different parties wherein the A.O had not disputed corresponding sales transactions.”*

3. Before us, Ld. Counsel for the assessee prayed to remit the matter back to the file of Ld. AO by demonstrating from the observations noted by Ld. CIT(A) in para 5.1. From this observation, it was pointed out that assessee could not produce relevant purchase bills at the time of examination of the books by the Ld. AO in the course of assessment proceeding. In absence of the said purchase bills addition has been made in the hands of the assessee. According to the Ld. Counsel, these documents are now available with the assessee which can be verified and examined from the books of accounts to satisfy the claim made by the assessee. Thus, he prayed for remitting the matter back to the file of Ld. AO for its verification and examination after which claim of the assessee may be allowed. On confronting this submission, from the Ld. Sr. DR nothing objectionable was furnished.

4. We have perused the material placed on record and orders of the authorities below. We observe and note that the addition made by the Ld. AO for which the assessee is in appeal before us are on account of non-furnishing of purchase bills for examination in the course assessment proceedings. Considering these facts and circumstances, we find it proper to accept the prayer made by the Ld. Counsel remitting the matter back to the file of Ld. AO for the purpose of verification and examination of these documents vis-à-vis books of accounts. Ld. AO may allow the claim of the assessee based on his examination and satisfaction of the records in accordance with the provisions of law. Needless to say that assessee be given reasonable opportunity of being heard and present its matter and to make any

further submission as required. Accordingly, the appeal of the assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 19th February, 2024

Sd/-  
(Sanjay Garg)  
Judicial Member

Sd/-  
(Girish Agrawal)  
Accountant Member

***Dated: 19th February, 2024***

JD, Sr. P.S.

Copy to:

1. The Appellant:
  2. The Respondent.
  3. CIT(A), NFAC, Delhi
  4. CIT
  5. DR, ITAT, Kolkata Bench, Kolkata
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By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata