

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.981/Kol/2023
Assessment Year: 2017-18

Animesh Paul.....Appellant
Bergoom, Habra,
North 24 Parganas,
W.B – 743263.
[PAN: ALSPP3880C]

vs.

ITO, Ward-50(2), Kolkata..... Respondent

Appearances by:

Shri Bisweswar Ghosh, AR, appeared on behalf of the appellant.

Shri Pradip Kr. Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 08, 2024

Date of pronouncing the order : April 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 14.03.2023 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The assessee in this appeal has taken the following grounds of appeal:

1. *The Ld. CIT(Appels), NFAC erred in confirming the addition made by the A.O to the tune of Rs 1,29,33,910/- u/s 69A of the Income Tax Act, 1961, which was made without going into the merits of the case,*