

IN THE INCOME TAX APPELLATE TRIBUNAL ‘F’ BENCH, MUMBAI
BEFORE SHRI B R BASKARAN, AM AND MS. KAVITHA RAJAGOPAL, JM

ITA No. 4651/Mum/2023
(Assessment Year: 2017-18)

Suhasit Star Trading Private Limited 01, Laura Building, No.13/21, St Dhobi Talao Lane, Mumbai-400 002	Vs.	Income Tax Officer-Ward 15(3)(4) Room No.15B, Ground Floor, Aayakar Bhavan, M K Road, Mumbai – 400 020
PAN/GIR No. AAPCS 3728 K		
(Assessee)	:	(Respondent)
Assessee by	:	Shri Neeraj Mangla
Respondent by	:	Ms. Rajeshwari Menon
Date of Hearing	:	08.05.2024
Date of Pronouncement	:	14.06.2024

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) (‘Id.CIT(A) for short), National Faceless Appeal Centre (‘NFAC’ for short) passed u/s.250 of the Income Tax Act, 1961 (‘the Act’), pertaining to the Assessment Year (‘A.Y.’ for short) 2017-18.

2. The assessee has raised the following grounds of appeal:

1. *That the assessment order passed by Ld. A.O. as well as the appellate order passed by ld. CIT(A) are bad in law and have been passed in contravention of prevailing law as well as facts of the case, therefore, liable to be annulled.*
2. *That the assessment order passed by the ld. A.O. is further illegal because of being passed without having a valid jurisdiction over the case of the assessee company.*
3. *That the ld. A.O. grossly erred in law and in facts of the case in making additions and ld. CIT(A) grossly erred in upholding additions of Rs.1,61,98,774/- to the income of the assessee company only on surmises, presumptions and conjectures.*
4. *That the ld. A.O. as well as the ld. CIT(A) grossly erred in law and in facts of the case in charging commission on failed banking transactions of Rs.1,56,70,750/-.*

5. *That the ld. A.O. as well as ld. CIT(A) grossly erred in law and in facts of the case in presuming and assessing commission income from transactions within group companies.*
6. *That the rate of commission being 3% adopted by Ld. CIT(A) in the case of assessee is excessive and unreasonable.*
7. *That the invoking of provisions of Sect. 68 r.w.s. 115BBE of the Act for levy of tax at higher rate on commission income is not tenable under the law.*

3. The brief facts of the case are that the assessee is a Private Limited Company and had filed its return of income on 20.04.2018 declaring Nil income. The assessee's case was selected for scrutiny under CASS and notice u/s. 143(2) and 142(1) were duly issued and served upon the assessee. The assessment order dated 30.12.2019 was passed u/s. 143(3) of the Act where the ld. A.O. made various additions/disallowance and thereby determined the total income at Rs.5,66,79,914/-.

4. The assessee was in appeal before the first appellate authority, challenging the impugned additions and the ld. CIT(A) vide order dated 26.10.2023 had partly allowed the appeal filed by the assessee.

5. The assessee is in appeal before us challenging the order of the ld. CIT(A).

6. During the appellate proceeding, the learned Authorised Representative (ld. AR for short) for the assessee submitted that the assessee had e-filed the appeal which was numbered as ITA No. 4771/Mum/2023 and had also manually filed the present appeal erroneously.

7. The learned Departmental Representative (ld. DR for short) has also not controverted the same.

8. Upon considering the same and since the assessee has filed an appeal electronically on the same cause of action and the same has been numbered, the present appeal is a duplicate appeal and according dismissed as infructuous.

9. In the result, the appeal filed by the assessee is dismissed as infructuous.

Order pronounced in the open court on 14.06.2024.

Sd/-

Sd/-

(B R Baskaran)
Accountant Member

(Kavitha Rajagopal)
Judicial Member

Mumbai; Dated : 14.06.2024
Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai