

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

BEFORE SHRI SONJOY SARMA, JM
AND
SHRI RAKESH MISHRA, AM

ITA No. 207/Kol/2024

(Assessment Year:2017-18)

Sajid Mowjee
3, Aster Court, Loudon Street
(Park Street), Kolkata-700 017

Vs.

Income Tax Officer,
Ward 4(1), Kolkata
Aaykar Bhavan,
Kolkata-400 069

(Appellant)

(Respondent)

PAN No. AFVPM0023K

Assessee by : Shri Arvind Agarwal, AR
Revenue by : Shri Amitava Sen, DR

Date of hearing: 08.08.2024
Date of pronouncement : 13.08.2024

ORDER

PER SONJOY SARMA, JM:

01. The caption appeal filed by the assessee is directed against the order passed by the National Faceless Appeal Centre, Delhi [the learned CIT (A)] dated 7th December, 2023 arising out of the Assessment order dated 30th December, 2019, passed under Section 143(3) of the Income-tax Act, 1961 (the Act).
02. Brief facts of the case are that assessee filed its return of income for the A.Y. 2017-18 by declaring total income of ₹33,42,150/-. Subsequently, the case of the assessee was selected for limited scrutiny under CASS (Computer Assisted Scrutiny Selection) in respect of credit card payment made by the assessee. The learned Assessing



Officer issued notice under Section 143(2) and 142(1) of the Income-tax Act, 1961 (the Act) to the assessee. However, assessee did not file any proper explanation before the learned Assessing Officer. Therefore, the learned Assessing Officer added a sum of ₹26,34,314/- to the total income of the assessee by assessing the total income of the assessee at ₹59,76,464/-.

03. Aggrieved by the above order, assessee went in appeal before the Commissioner of Income-tax (Appeals) [the learned CIT (A)], where the appeal of the assessee was dismissed without looking into the merit of the case as well as without considering the submission made by the assessee before him.
04. Aggrieved by the above order, the assessee is in appeal before this Tribunal. At the time of hearing, the learned Authorized Representative stated that the appellant/ assessee filed details along with documents before the learned CIT (A) in order to substantiate the source of expenditure and as such, the alleged addition was made in contrary to the facts and material available on record. Therefore, another opportunity may be given to the assessee by remanding the matter back to the file of the learned Assessing Officer with a direction to re-examine the issue afresh.
05. On the other hand, the learned Departmental Representative did not object to such prayer made by the Authorized Representative before the Bench.



06. We after hearing the rival submissions of the parties and perusing the material available on record, we find that assessee has filed certain documents in order to substantiate its claim before learned CIT (A) as well as before this Bench. However, in the interest of justice and fair play to both parties it is necessary to remand back the whole issue to the file of the learned Assessing Officer with a direction to re-examine the issue afresh after considering the submission and documents filed by the assessee before him. Assessee is also directed to appear before the learned Assessing Officer as and when necessary notice may issue in this regard. In terms of the above, the appeal of the assessee is allowed for statistical purposes.
07. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 13.08.2024.

Sd/-
(RAKESH MISHRA)
(ACCOUNTANT MEMBER)

Sd/-
(SONJOY SARMA)
(JUDICIAL MEMBER)

Kolkata, Dated:13.08.2024

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT, Kolkata
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata