

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

Before Shri Sanjay Garg, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.542/Kol/2024
Assessment Year: 2015-16

Tirtha Pratim Basu **Appellant**
C-32, Rajdanga Nabapally, East
Kolkata Township, Kolkata-700107.
(PAN: AQEPB3036H)

vs.

ITO, Ward-61(3), Kolkata **Respondent**

Appearances by:

Shri Giridhar Dhelia, Advocate appeared on behalf of the appellant.

Shri Raja Sengupta, Addl. CIT, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing :July 04, 2024

Date of pronouncing the order :October 03, 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 22.01.2024 of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as the "Ld. CIT(A)" passed u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. The assessee in this appeal is aggrieved by the action of the lower authorities in making/confirming the addition of Rs.54,66,400/- on account of unexplained cash credit into the bank account of the assessee.

3. The assessee before the lower authorities pleaded that he was just an entry provider. The he received the cash from the beneficiary parties and returned the amount through cheque for certain commission. The

assessee has already offered the commission amount of Rs.5,40,000/- as income of the assessee in the return filed u/s. 147/148 of the Act. The assessee in this respect has further pleaded that the AO while making impugned addition has even not given the set off of the aforesaid amount of Rs.5,40,000/-. However, both the lower authorities did not get satisfied with the aforesaid submissions of the assessee. It was observed that though the assessee had provided the names of the beneficiaries/parties who had got accommodation entries but neither their details nor the supporting documents have been filed.

4. Before us, the Ld. Counsel for the assessee has submitted that the assessee had duly explained before the lower authorities that the assessee had simply acted as an entry provider. That the bank statements of the assessee were available to the Assessing Officer (in shot "the AO") from which it can be easily gathered that against the cash deposits cheques were issued to the different persons and that even the details of the beneficiaries/parties were provided. The Ld. Counsel for the assessee, before us, has further furnished the summary of cash deposits and cash withdrawals as well as details of the cheques issued against cash deposit. These details, admittedly, were not filed before the lower authorities. In view of this, the matter is restored to the file of the AO with a direction to examine the details furnished by the assessee and thereafter, to decide the issue afresh. Needless to say that the AO may give proper opportunity to the assessee to present his case and thereafter, to decide the issue as to whether the assessee was an entry provider ? The AO is also directed to examine whether the assessee has already offered the amount of Rs.5,40,000/- for taxation if found so, then to give the credit/set off of the same accordingly to the assessee.

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

Order is pronounced in the open court on 03.10.2024

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sanjay Garg]

न्यायिक सदस्य/Judicial Member

Dated: 03.10.2024.

JD

Copy of the order forwarded to:

1. **Appellant – Shri Tirtha Pratim Basu**
2. **Respondent – ITO, Ward-61(3), Kolkata**
3. CIT(A), NFAC, Delhi
4. Pr. CIT,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches