

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA**

**Before Shri Sanjay Garg, Judicial Member and Rajesh Kumar, Accountant Member**

**I.T.A No.1621/Kol/2024  
Assessment Year: 2018-19**

**Subhendu Roy.....Appellant  
93, Park Street,  
West Bengal-700016.  
[PAN: ACYPR0191F]**

**vs.**

**ACIT, Delhi.....Respondent**

**Appearances by:**

Shri Raj Singha Maji, Staff, appeared on behalf of the appellant.

Shri Abhijit Adhikari, JCIT-Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : October 07, 2024

Date of pronouncing the order : October 07, 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 07.06.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. Shri Raj Singha Maji, Staff of the assessee, has put in appearance on behalf of the assessee and an adjournment letter has been filed, however, a perusal of the case file reveals that there is only a small issue involved in this appeal, which can be decided after hearing the Id. DR.

3. A perusal of the assessment order reveals that in this case, limited scrutiny assessment was carried out, wherein, it has been categorically written by the Assessing Officer that no additions are made and the

assessment of income is done as per computation sheet'. However, while computing the income, the Assessing Officer added a sum of Rs.98173/-, which was claimed by the assessee as club expenses. No reasoning, whatsoever, has been given by the Assessing Officer for making the impugned addition.

4. Even, the ld. CIT(A) has also confirmed the addition in a mechanical manner without application of mind.

5. Since, in the assessment order, no additions have been made and neither there is any justification given for making the impugned, hence, the same is not sustainable and is accordingly ordered to be deleted.

6. In the result, the appeal of the assessee stands allowed.

***Kolkata, the 7<sup>th</sup> October, 2024.***

Sd/-  
**[Rajesh Kumar]**  
लेखा सदस्य /Accountant Member

Sd/-  
**[Sanjay Garg]**  
न्यायिक सदस्य /Judicial Member

Dated: 07.10.2024.

RS

*Copy of the order forwarded to:*

1. Subhendu Roy
2. ACIT, Delhi
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches