

**आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, KOLKATA**

**BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER**  
**&**  
**SHRI SONJOY SARMA, JUDICIAL MEMBER**

**I.T.A. Nos. 2322 to 2325/KOL/2016 & 1878/KOL/2017**  
**Assessment Year: 2002-03 to 2006-07**

<b>Subrato Gangopadhyay</b> C/o. V.N. Purohit & Co., Chartered Accountants, Diamond Chambers, Unit- II', 4th Floor, Suit No.4G, 4 Chowringhee Lane, West Bengal, 700016 [PAN: AEEPGO0158D]	Vs	<b>ITO, Ward-53(4), Kolkata</b> Manicktalla Civic Centre, West Bengal, 700054
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

**I.T.A. No. 2596/KOL/2013**  
**Assessment Year: 2005-06**

<b>Smt. Madhumita Ganguli</b> C/o V.N. Purohit & Co., Chartered Accountant, Diamond Chambers, Unit- III, 4th floor, Suit No.4G, West Bengal, 700016 [PAN: AJFPGO374F]	Vs	<b>ITO, Ward-53(4), Kolkata</b> Manicktalla Civic Centre, West Bengal, 700054
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

Assessee by :	None
Revenue by :	Shri P.P. Barman, Addl CIT

सुनवाई की तारीख/Date of Hearing : 03.09.2024  
घोषणा की तारीख /Date of Pronouncement : 25.10.2024

**आदेश/O R D E R**

**PER SONJOY SARMA, JUDICIAL MEMBER:**

These captioned appeals filed by the assessee (husband & wife), are directed against the order passed by the Learned Commissioner of Income Tax (Appeals) (hereinafter referred to as the 'Id. CIT(A)'), relating to A.Y. 2002-03 to 2006-07, respectively.

2. Since the issue raised in these appeals arise from a common CBI investigation concerning disproportionate assets against the appellants and the assessments were carried out for both the appellants on similar grounds.

3. We have heard all the appeals together and are disposing of the same by these consolidated order.

4. First, we take up the issue of appeal no.2322/KOL/2016, in respect of assessment year 2002-03 in case of Subrato Gangopadhyay, the appellant. The Subrato Gangopadhyay was subjected a CBI investigation which resulted into a search and seizure operation at his residence on 02.02.2005 and 03.02.2005. During search, various documents and accounts were seized. The CBI provided copies of the inventory and seized documents to the Income Tax Department for further assessment proceedings for A.Y. 2002-03, the appellant filed his original return on 3rd July, 2002 by disclosing the total income of ₹1,24,400/-, same was duly processed. However, based on the information received from the CBI, the ld. AO re-opened the assessment u/s 148 of the Act. Subsequently, notice u/s 142(1) and 143(2) of the Act, were issued to the assessee. Upon scrutiny, the ld. AO found interest and other income amounting to ₹19,24,263/- and income of ₹48,022/- belonging to the appellants minor son. As the appellant failed to provide supporting documents, the ld. AO added these amounts to the appellants total income and completed the assessment u/s 143(3) read with section 17 of the Act. The appellant challenge the assessment order before the ld. CIT (A), but the appeal of the assessee was dismissed. Aggrieved by the order of the ld. CIT (A), the appellant is now before this Tribunal.

5. At the time of hearing no one appeared on behalf of the appellant, despite repeated notices were issued.

6. We have perused the records and findings of the Id. CIT (A), the issue is in adjudication before this Bench is that reopening of the assessment u/s 148 of the Act was correct or not. It is clear that the reopening of the assessment u/s 148, was based on material evidence provided by the CBI following the search operation. As the appellant/ assessee is an employee of BSNL and the CBI investigation revealed that disproportionate assets, the reopening of the case is justified and within the provisions of law. Considering the above aspects, we find no infirmity in the order passed by the Id. CIT (A). Accordingly, the grounds raised by the appellant/ assessee on this issue are dismissed and the order of the Id. CIT (A) is sustained. Similarly, the assessee challenge the addition made by the Id. AO in respect of income of the assessee's wife, Smt. Madhumita Ganguli in the hands of the assessee, was not correct by adding sum of s.2,47,600/-, which was attributed to the assessee's wife business income. The Id. CIT (A) while passing the impugned order confirmed this addition finding that so called 'sari' business was merely means to launder the money. The Id. CIT (A) called for a report from the Id. AO, which was confirmed that no such business existed. Since, the appellant failed to prove, the Id. CIT (A) upheld the addition made by the Id. AO. Considering these facts, we find that since the appellant failed to prove its case before the Id. CIT (A), we find no infirmity in the order passed by the CIT (A) and dismissed the appeal on this round as well.

7. Ground no.3 in the instant appeal is general in nature, therefore, need not require to be adjudicated. Since, we dismiss the appeal of the assessee in ITA No. 2322/KOL/2016, our order will



be applied *mutatis mutandis* in other appeals filed by the assessee in ITA nos. 2323/KOL/2016, 2024/KOL/2016 and 1878/KOL/2017 for A.Y. 2003-04, 2004-05 & 2006-07, are dismissed.

8. Now, we take up the ITA No.2596/KOL/2013 for A.Y. 2005-06 in case of Smt. Madhumita Ganguli. In this appeal, the appellant/ assessee's i.e. wife, challenge the protective assessment of ₹30,67,500/-. We have reviewed the findings of the Id. CIT (A), who issued notices to the appellant and considered the remand report from the Id. AO before enhancing the assessment. The appellant did not appear before us to substantiate her claim that the income from her is from 'sari' business. As the facts indicates that the income was derived from her husband assets, we find no infirmity in the order of the Id. CIT (A). Accordingly, the appeal of the assessee is dismissed. Since, the protective assessment in the wife case, in ITA No.2596/KOL/2013 for the A.Y. 2005-06 has been sustained, the substantive addition made in the husband case in Ita No.2325/KOL/2016 for the A.Y. 2005-06 is deleted. Therefore, the appeal in case of Shri Subrato Gangopadhyay filed for the A.Y. 2005-06 is allowed.

9. In the result, the appeal of the assessee in ITA Nos. 2322 to 2024/KOL/2016 & 1878/KOL/2017 & 2596/KOL/2013 are dismissed and ITA No.2325/KOL/2016 is allowed.

**Order pronounced in the Court on 25<sup>th</sup> October, 2024 at Kolkata.**

Sd/-

**(DR. MANISH BORAD)**  
**ACCOUNTANT MEMBER**

Sd/-

**(SONJOY SARMA)**  
**JUDICIAL MEMBER**

Kolkata, Dated 25.10.2024

\*SS, Sr.Ps



आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

**Sr. PS/ Assistant Registrar**  
आयकर अपीलीय अधिकरण  
**ITAT, Kolkata**