

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

**SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1984/Kol/2024
Assessment Year: 2017-18**

Nani Gopal Jana,

Dashadrone, P.O. Rajarhat

Gopalpur, PS- Baguiati,

Kolkata - 700136

[PAN: ACUPJ8273G

..... **Appellant**

vs.

Asst. Commissioner of Income Tax,

Circle 50(1), Kolkata,

..... **Respondent**

Appearances by:

Assessee represented by : Ravindra Nath Chakraborty, Advocate

Department represented by : Pradip Kumar Biswas, Addl. CIT

Date of concluding the hearing : 05.11.2024

Date of pronouncing the order : 07.11.2024

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order 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") for AY 2017-18 dated 26.07.2024, which has been passed against the Assessment Order u/s 143(3) of the Act, dated 09.12.2019.

1. In this case, the appellant earns income through his proprietary concern, M/s Dashadrone F.L. He filed his return of income for AY 2017-18 on 31.10.2017 declaring total income of Rs. 28,72,120/-. The Ld. AO noticed substantial cash deposits and proceeded to make an addition u/s 69A of the Act to the tune of Rs. 1,42,36,889/-. It is seen from the body of

the assessment order that a large number of notices fixing the case for hearing were not adequately responded to by the appellant.

1.1 Thereafter, the appellant approached the Ld. CIT(A) where again there was no compliance to the notices issued. Accordingly, the Ld. CIT(A) proceeded to confirm the action of the Ld. AO.

2. Aggrieved with the actions of the authorities below, the appellant has filed this appeal through as many as 4 grounds of appeal, which are lengthy and verbose. Through these grounds the appellant has pleaded for relief mainly on the ground that the sums of money treated adversely by the Ld. AO were factually the proceeds of business, being sale of liquor.

2.1 Before us, the Ld. AR argued that the nature of business is such that there are mainly cash sales. The Ld. AR also stated that an year on year comparison was not justified since after demonetization the cash sales increased. It was also averred that the appellant deserves another opportunity to present his case before the authorities below so that the genuineness of the sale transactions could be established conclusively.

2.2 The Ld. DR stated that the appellant was negligent in not responding to opportunities provided to him. Therefore, the additions made deserve to be confirmed.

3. We have considered the rival submissions and perused the documents placed before us. It is felt that in the interest of substantive justice this matter deserves to be remanded back to the file of Ld. AO to examine the matter afresh. Needless to say, that the appellant would do well to avail of opportunities provided for hearing.

3.1 Before parting with this issue, it is seen that 3 of the 4 grounds of appeal pertain to grievance related to adjustment of refund by the Ld. AO and prayer for stay of demand. It is felt that these issues deserve to be

addressed by the Ld. AO at the time of assessment proceedings initiated as a result of the directions given in this appellate order.

4. In the result, with the remanding back of the matter to the file of Ld. AO, this appeal is allowed for statistical purposes.

Order pronounced in the open court on 07.11.2024.

Sd/-
[Sonjoy Sarma]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 07.11.2024.
AK, PS

Copy of the order forwarded to:

1. Nani Gopal Jana
2. Asst. Commissioner of Income Tax, Circle 50(1), Kolkata
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches