

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

**Before Shri Sanjay Garg, Judicial Member and  
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No.1221/Kol/2024  
Assessment Year: 2017-18**

**Bagnapara Samabay Krishi Unnayan ..... Appellant**  
**Samity Ltd.**  
**Block-Kalna-1, Vill-Bagnapara,**  
**Post-Bagnapara, Dist. Purba Burdwan-713409**  
**(PAN: AACAB3907E)**

**vs.**

**Pr. CIT, Asansol ..... Respondent**

**Appearances by:**

Shri A, N. Chatterjee & Shri S. D. Bandyopadhyay, AR appeared on behalf of the Appellant

Shri Abhijit Kundu, CIT DR appeared on behalf of the Respondent

Date of concluding the hearing: December 17, 2024

Date of pronouncing the order: December 18, 2024

**आदेश / ORDER**

**Per Sanjay Garg, Judicial Member :**

The captioned appeal has been preferred by the assessee against the revision order dated 29.03.2024 of the Ld. Pr. Commissioner of Income Tax, Asansol [hereinafter referred to as the "Ld. Pr. CIT"] passed u/s. 263 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for AY 2017-18.

2. Brief facts of the case are that the original assessment was completed in the case of the assessee u/s. 143(3) of the Act on 04.12.2019 making addition of Rs.1,03,49,750/- holding that the assessee was not eligible to claim exemption u/s. 80P of the Act on the interest income received by it. Thereafter, the case of the assessee was reopened u/s.

147 of the Act on the ground that certain unexplained cash deposits were found in the bank account of the assessee during demonetization period. The assessment order u/s. 147/143(3) of the Act was passed on 22.03.2022 making an addition of Rs. 31.30 lakh. Thereafter, the Ld. Pr. CIT exercised his revision jurisdiction u/s. 263 of the Act and noted that the assessment order passed u/s. 147/143(3) of the Act dated 22.03.2022 was erroneous and prejudicial to the interest of revenue. The Ld. Pr. CIT noted that in the said assessment order, the Ld. Assessing Officer (hereinafter referred to as the "AO") had not taken note of the amount of addition of Rs.1,03,49,750/- which was made in the original assessment order dated 04.12.2019. He, therefore, directed the AO to take this amount into consideration to arrive at the total assessed income of the assessee for the year under consideration. Against the said order of the Ld. Pr. CIT, the assessee is in appeal before us.

3. The Ld. Counsel has furnished before us a copy of the order of the National Faceless Appeal Centre (Delhi) [hereinafter referred to as the "Ld. CIT(A)"] dated 18.06.2024 vide DIN No. ITBA/NFAC/S/250/2024-25/1065700655(1), whereby the addition which was originally made by the AO of Rs.1,03,49,750/- in the assessment order dated 04.12.2019 stood deleted by the Ld. CIT(A). The Ld. Counsel, under the circumstances, has submitted that no useful purpose will be served in giving effect to the impugned order of the Ld. Pr. CIT passed u/s. 263 of the Act.

4. We have heard the rival contentions and perused the material available on record. Though we note that there is no infirmity otherwise in the order of the Ld. Pr. CIT in directing the AO to include the amount of Rs. 1,03,49,750/- in the assessment order dated 22.03.2022 passed u/s. 147 of the Act to arrive at the total assessed income of the assessee. However, since the said addition stood deleted vide order dated

18.06.2024 of the Ld. CIT(A) (supra), therefore, the AO is directed to take note of this order of the Ld. CIT(A) and not to make addition of the said amount while giving effect to the order of the Ld. Pr. CIT. In other words, the AO will take note of the order of the National Faceless Appeal Centre (Delhi) dated 18.06.2024 also, while giving effect to the impugned order of the Ld. Pr. CIT dated 29.03.2024 to avoid multiplicity of litigation and so that the issue may be closed once for all. However, we do not find merit in the appeal of the assessee, otherwise, therefore, the same is treated as dismissed subject to our observation given above.

5. In the result, appeal of the assessee stands dismissed in the terms as indicated above.

Order is pronounced in the open court on 18.12.2024.

Sd/-

**[Sanjay Awasthi]**  
लेखा सदस्य/Accountant Member

Sd/-

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

Dated: 18.12.2024.

*JD Sr. P.S*

*Copy of the order forwarded to:*

1. Appellant – Bagnapara Samabay Krishi Unnayan Samity Ltd.
2. Respondent – Pr. CIT, Asansol
3. ACIT, NFAC, Delhi
4. CIT(DR),

True Copy

By Order

Assistant Registrar,  
ITAT, Kolkata