

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'SMC' BENCH, KOLKATA**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 1249/KOL/2024
Assessment Year: 2012-2013**

***Poddar Tradelinks Pvt. Limited,.....Appellant
474, G.T. Road, Near Jora Mandir,
Burdwan-713101, West Bengal
[PAN:AAMCS7435C]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-2(2), Burdwan,
Aayakar Bhawan, Court Compound,
Kachari Road, Burdwan-713101, W.B.***

Appearances by:

*Shri Girdhar Dhelia, Advocate and Praniti Poddar,
Advocate, appeared on behalf of the assessee*

*Shri L.N. Dash, Addl. CIT (DR), appeared on behalf of
the Revenue*

**Date of concluding the hearing: December 11, 2025
Date of pronouncing the order: February 18, 2025**

O R D E R

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 21st October, 2023 passed for Assessment Year 2012-13.

2. Brief facts of the case are that the assessee is a Private Limited Company, which filed its return of income declaring total

income at Rs.13,841/- and the return was processed under section 143(1) on 18.05.2013 with income of Rs.13,841/-. Subsequently information received from ITO(Inv.), Unit-2, Kolkata that huge fund was credited in the Bank account of Mr. Nawal Kishore Singh and from there transferred to different entities. After financial analysis of the fund, it was noticed that the fund was routed through various companies/entities which have the least or no actual business activities and finally reached in the account of beneficiary companies. The assessee received Rs.25,00,000/- from M/s. Sparkle Vincom Pvt. Limited during financial year 2011-12 relevant to the assessment year 2012-13. Notice under section 133(6) was issued to the assessee after obtaining approval from Id. Pr. CIT, Burdwan for requiring the details of transaction with M/s. Sparkle Vincom Pvt. Limited for the assessment year 2012-13. But no reply was received by the assessee-company within stipulated time. Accordingly the case was reopened by issuing notice under section 148 vide dated 29.03.2019 through ITBA which was duly served upon the assessee requesting to file the return of income against notice under section 148 of the Act. In response to the notice, the assessee company filed its return of income under section 148 on 25.04.2019 showing total income of Rs.13,840/-. Subsequently notices under section 143(2) and 142(1) were issued through ITBA Portal and duly served on the assessee-company through e-mail as well as speed post requesting to submit certain documents and clarification in relation to the ITR filed for the FY 2011-12 relevant to the assessment year 2012-13. Accordingly notice under section 133(6) of the Income Tax Act was issued to the Bank for bank

statement and M/s. Sparkle Vincom Pvt. Limited as well as assessee for details of transaction but no reply was received from the assessee and Sparkle Vincom Pvt. Limited. Finally show-cause notice was issued to the assessee-company vide dated 12.12.2019 asking why the amount of Rs.25,00,000/- should not be treated as unexplained income. The assessee-company replied against show-cause notice explaining due to unavailability of data, they are not able to support the claim by producing documentary evidence. Due to lack of proper explanation of the assessee, the ld. Assessing Officer has left with no alternative but to assess the income of assessee on the basis of information/data available on the records and the assessment was completed under section 147/143(3) assessing the total income at Rs.25,13,841/-. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate its claim, but the appellant did not file the written submissions and did not represent the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 21st October, 2023.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the time of hearing, it was the submission of the ld. Counsel for the assessee that ld. CIT(Appeals) did not consider the case on merit, rather he just upheld the order passed by the ld.

Assessing Officer. Before us, ld. Counsel for the assessee filed additional evidences to substantiate its case. Therefore, he pleaded to delete the addition made by the ld. Assessing Officer as confirmed by the ld. CIT(Appeals).

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.25,13,841/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate its claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

7. I have heard both the sides and perused the material available on record. The petition for furnishing additional evidence, which was filed by the assessee, is allowed. Therefore, I am of the view that it is a fit case to remit the matter back to the file of ld. Assessing Officer in order to meet the principle of natural justice and to examine the additional evidence filed by the assessee and pass a detailed speaking order. I also direct the ld. Counsel for the assessee to file all the relevant documents before the ld. Assessing Officer to substantiate the case of the assessee. If the assessee fails to submit any documentary evidence, then the ld. Assessing Officer will be at liberty to pass an order basing on the material

available on record. Hence, the grounds of appeal raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 18/02/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 18th day of February, 2025

- Copies to :*(1) *Poddar Tradelinks Pvt. Limited,*
474, G.T. Road, Near Jora Mandir,
Burdwan-713101, West Bengal
- (2) *Income Tax Officer,*
Ward-2(2), Burdwan,
Aayakar Bhawan, Court Compound,
Kachari Road, Burdwan-713101, W.B.
- (3) *CIT(Appeals), NFAC, Delhi*
(4) *CIT - ;*
(5) *The Departmental Representative;*
(6) *Guard File*

TRUE COPY

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.