

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं /ITA No.553/KOL/2025

(निर्धारण वर्ष /Assessment Year. : 2019-2020)

Garg Brothers Private Limited 180, Rabindra Sarani, Barabazar H.O. Kolkata-700007	Vs	DCIT, Central Circile-3(2), Kolkata
PAN No. :AAACG 9775 F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Miraj D. Shah, AR
राजस्व की ओर से /Revenue by	:	Shri Kapil Mandal, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	16/06/2025
घोषणा की तारीख/Date of Pronouncement	:	16/06/2025

आदेश / ORDER

Per George Mathan, JM :

This is an appeal filed by the assessee against the order dated 23.09.2024, passed by the Id. CIT(A), Kolkata-21 for A.Y.2019-2020.

2. Shri Miraj D. Shah, AR appeared on behalf of the assessee and Shri Kapil Mandal, Id. Sr. DR appeared on behalf of the revenue.

3. A perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has categorically held that the interest levied u/s.234A of the Act is consequential in nature. Even before the Tribunal there is no reason given for this and even no direction other than the charging of interest u/s.234A of the Act is consequential in nature, has been given. This being so, the order passed by the Id. CIT(A) is upheld and the appeal filed by the assessee stands dismissed.

4. In the result, the appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 16/06/2025.

Sd/-
(RAKESH MISHRA)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 16/06/2025

Prakash Kumar Mishra, Sr.P.S.

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata