

आयकर अपीलीय अधिकरण, "एस.एम.सी" न्यायपीठ, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.696/KOL/2025
(निर्धारण वर्ष / Assessment Year :2015-16)

CFS Management Private Limited (Formerly known as M/s Cliford Facility Services Pvt. Ltd.) 16, Jeevan Ganga, Hare Street, Kolkata-700001, West Bengal	Vs	ITO, Ward 11(3) (Now ITO Ward 11(1), Kolkata) P-7, Chowringhee Square, Kolkata- 700069, West Bengal
PAN No. : AAECC 4440 R		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Soumitra Choudhury, AR
राजस्व की ओर से /Revenue by	:	Shri Shankar Naskar
सुनवाई की तारीख / Date of Hearing	:	23/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	23/07/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. ADDI/JCIT (A)-2 Pune in Appeal No. ITBA/APL/S/250/2024-25/1072121427(1) vide order dated 13.01.2025 for the Assessment Year 2015-16.

- Shri Soumitra Choudhury, Id.AR appeared on behalf of the assessee. Shri Shankar Naskar, Id. Sr. DR appeared on behalf of the revenue.
- The appeal of the assessee is barred by 03 days. In this regard, the assessee has filed affidavit stating the sufficient reasons for condonation of delay, which are plausible and not found to be false. Id.Sr.DR also did not

raise any serious objection. Accordingly, delay of 03 days in filing the appeal is condoned and the appeal is admitted for hearing.

4. It was submitted by the Id. AR that the only issue in the appeal of the assessee was in respect of addition of Rs.12,78,894/- representing the receipt from Vedic Projects which has been treated by the Assessing Officer as suppression of income. It was the submission that the assessee had claimed TDS of Rs.61,429/- in respect of receipt of Rs.30,71,380/- from Vedic Projects. It was the submission that the assessee had shown Rs.17,92,846/- as the receipts during the impugned assessment year. The balance of Rs.12,78,894/- was disclosed by the assessee as receipt from A.Y 2016-2017. It was the submission that this was also brought to the attention of the Assessing Officer but the same was not accepted and the Assessing Officer treated the same as suppression of income and made the addition. Ld. AR drew my attention to page 59 of the paper book which was a copy of Note-12 representing revenue from operations. It was the submission that total service charges received during the subsequent year was Rs.17,32,62,963/- and the same included the amount of Rs.12,78,894/-. It was the submission that the said amount of Rs.12,78,894/- was received after the closure of the balance sheet and therefore the same has been disclosed as receipts in the immediately succeeding assessment year. It was submitted that he has no objection if the issues are restored to the file of Id. Assessing Officer for verification as to whether the assessee has disclosed the said amount of Rs.12,78,894/-

in the accounts for the immediately succeeding assessment year being A.Y.2016-2017.

5. In reply, Id. Sr. DR did not raise any serious objection.

6. I have considered the rival submissions. As it is noticed that the assessee has specifically made the statement that the amount of Rs.12,78,894/- has been treated as suppressed income by the Assessing Officer which has been received in the subsequent assessment year, therefore, for the purpose of verification the issues in this appeal are restored to the file of Id.AO, who shall examine and verify as to whether the amount has been declared by the assessee in its account for A.Y.2016-2017. If this amount has been offered by the assessee and included in its total receipts for A.Y.2016-2017, then no addition is warranted for the impugned assessment year. Needless to say, the assessee shall be given adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 23/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 23/07/2025

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.

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata