



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

**BEFORE SHRI AND RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No. 1444/KoI/2025**  
Assessment Year : 2018-2019

Partha Sarkar, 57, Parnashree Pally, Parnashree, Kolkata	Vs.	Income Tax Officer, Ward 25(1), Kolkata
PAN/GIR No.CGHP5 7512 L		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Rajesh Kumar Mishra, Adv  
Revenue by : Shri Shankar Naskar, Sr DR

**Date of Hearing : 08 /09/2025**  
**Date of Pronouncement : 17/09 /2025**

**ORDER**

This is an appeal filed by the assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi dated 24.2.2025 in Appeal No. NFAC/2017-18/10231907 passed for Assessment Year 2018-19.

2. The appeal is time barred by 68 days. The assessee has filed condonation petition stating that due to illness of the tax advocate, the DR. advised complete bed rest and therefore, the appeal could not be filed within the stipulated time. It was in this backdrop that there was delay of 65 days. It was contended that the assessee would not get any benefit by not filing the appeal before the Tribunal rather will suffer mentally as well as financially. It was prayed to condone the delay and admit the appeal. Upon consideration

the contention in the petition, I am satisfied that there was reasonable cause in filing the appeal belatedly. Accordingly, I condone the delay of 65 days and admit the appeal for adjudication.

3. At the time of hearing, Id. AR submitted that the only issue is against the order of the Id. CIT(A) in upholding the assessment order, wherein, the addition of Rs.11,00,000/- has been confirmed as made by the Assessing Officer on account of unexplained money u/s.69A of the Act.

4. Briefly stated the facts are that the assessee filed the return of income on 3.8.2018 declaring income of Rs.2,98,290/-. During the year under consideration, the assessee has taken unsecured loan from M/s. Allium Vintrade Pvt Ltd., through M/s. Goldensons Trading Pvt Ltd., of Rs.11,00,000/- . Accordingly, the case of the assessee was reopened by issuance of notice u/s.148 of the Act on 31.3.2022. Notice u/s.148 of the Act along with questionnaire were issued and served upon the assessee. The Assessing Officer noted that the assessee has received Rs.11,00,000/- as accommodation entry and accordingly, called for the information for the same. The assessee furnished information before the Assessing Officer by uploading the copy of original ITR-V, tax computation, copy of bank account statement, order u/s.149(d) of the Act. The reply of the assessee did not find favour of the Assessing Officer and the addition of Rs.11 lakhs was made as unexplained money by passing an order u/s.147 read with section 144 of the Act.

5. In the appellate proceedings, the Id. CIT(A) also dismissed the appeal on the ground that the assessee has not filed any evidence in support of the grounds of appeal.

6. After considering the rival submissions and perusing the orders of authorities below, we find that the issue involved in this appeal is very small and, therefore, we do not consider the same to be worth restoring to the AO. From the rival contentions and the facts on record, we find that the assessee is an interior decorator and has rendered services to the company from whom such amount was received. The assessee has offered the same to tax by including the same in the income/receipts. According to the Assessing Officer, this is an accommodation entry received by the assessee whereas the after considering the rival submissions, we find that this has been included in the total income of the assessee and offered to tax. Therefore, in these circumstances, we are inclined to set aside the order of the Id. CIT(A) and direct the AO to delete the addition.

7. In the result, appeal of the assessee stands allowed.

Order dictated and pronounced in the open court on 17/09/2025.

Sd/-  
**(RAJESH KUMAR)**  
**Accountant Member**

Kolkata: Dated 17/09/2025  
B.K.Parida, Sr. PS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Partha Sarkar, 57, Parnashree Pally, Parnashree, Kolkata
2. The respondent: Income Tax Officer, Ward 25(1), Kolkata
3. The CIT(A)-,NFAC, Delhi
4. Pr.CIT,Kolkata
5. DR, ITAT, Kolkata
6. Guard file.  
//True Copy//

**By order**

Asst. Registrar,  
**Itat, Kolkata**

