

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA

**SHRI DUVVURU RL REDDY, VICE PRESIDENT
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**I.T.A. No. 1327/Kol/2025
(Assessment Year 2013-2014)**

**Amity Pharmaceuticals Marketing,
26, Ramkrishna Pally, Mukundapur,
Kolkata - 700099
[PAN: AAMFA4368F].....Appellant**

vs.

**ITO Ward, 22(2),
Kolkata**

..... Respondent

Appearances by:

Assessee represented by : Promit Majumdar, Advocate

Department represented by : Soumitra Ghosh, Addl.CIT, Sr. DR

Date of concluding the hearing : 21.08.2025

Date of pronouncing the order : 19.11.2025

ORDER

PER RAJESH KUMAR, ACCOUNTANT MEMBER

1. This appeal arises from order dated 03.03.2025, passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter "the Ld. CIT(A)].

2. At the outset, we note that there is a delay of 196 days in filing of the appeal by the assessee for which the condonation petition along with affidavit has been filed. After hearing the rival contentions and perusing the material available on record, we find that the delay is for sufficient and bonafide reasons and accordingly condoned.

3. We find that in the case, the AO has made an addition on account of difference between the income as per Form 26AS vis a vis Profit & Loss Account of the assessee. According to the assessee, there is no

difference between Form 26AS and Profit & Loss Account of the assessee. The CIT(A) also confirmed the assessment order by recording the finding that the plea of the assessee that Form 26AS was revised subsequent by the party after filing the return of income by the assessee is incorrect and accordingly Id. CIT(A) confirmed the order of AO. To this extent, we are of the view that the correct position as to the discrepancy between form 26AS and Profit and Loss A/C need to be ascertains. Accordingly, we restore the issue to the file of AO with a direction to re-adjudicate the issue after affording a reasonable opportunity of being heard to the assessee. Needless to say, that the assessee shall file all the necessary documents and evidences in support of its stand before the AO. Accordingly, appeal is allowed for statistical purposes.

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

Order pronounced on 19.11.2025

Sd/-
(Duvvuru RL Reddy)
Vice President

Dated: 19.11.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

Sd/-
(Rajesh Kumar)
Accountant Member

By order

Assistant Registrar, Kolkata Benches