

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**ITA Nos.193 to 197/Kol/2024
Assessment Years: 2013-14 to 2017-18**

Mrs. Chaina Mondal.....Appellant
Sumath Pally, S B Gorai Road,
Asansol, W.B - 713301..
[PAN: ADZPM9906B]

vs.

ITO, TDS Ward-4(3), Asansol.....Respondent

Appearances by:

Shri Somnath Ghosh, Advocate, appeared on behalf of the appellant.

Shri Pankaj Pandey, Addl. CIT-Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : November 13, 2025

Date of pronouncing the order : November 18, 2025

ORDER

Per Pradip Kumar Choubey, Judicial Member:

The captioned appeals have been preferred by the assessee against the separate orders all dated 08.12.23 of the Commissioner of Income Tax (Appeals)-21, Kolkata [hereinafter referred to as the "CIT(A)"] passed u/s 250 of the Income Tax Act, 1961 [hereinafter referred to as the "Act"]. Since the issues involved in all the appeals are common and relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order. ITA No.193/Kol/2024 is taken as lead case for narration of facts.

2. ITA No.193/Kol/2024 - Facts in brief are that the assessee is an individual and engaged in business of coal trading operating her activities from residence at Asansol and used to purchase of coal

through ECL E-tender and procure coal for sale to different parties. A survey was conducted in her premises on 28.11.2017, the statement of her husband, Shri Uttam Kr. Mondal was recorded. The Assessing Officer asked for various details on different dates including Form 27C to verify the status of buyer and exemption for the seller @ 1% for minerals like coal. In the absence of submission of any declaration in Form 27C r.w.s. 206C, the Assessing Officer assessed Rs.19408195/- making tax liability of Rs.5,07,877/- for the year under consideration.

3. Aggrieved by the said order, the assessee preferred an appeal before the Id. CIT(A) wherein the appeal has been dismissed.

4. Aggrieved and dissatisfied, the assessee has come in appeal before us. The Id. AR argued that the assessee is ignorant of the income tax matters and her husband, Sri Uttam Kr. Mondal look after her business affairs and the assessee collected Form 27C from buyers on different dates but the same could not be filed on time as the same was in possession of the then Chartered Accountant in his office. The Id. AR prayed that the assessee is ready to submit relevant documents including Form 27C if the appeal of the assessee may be restored to the file of the Assessing Officer for fresh consideration.

5. The Id. DR did not raise any objection if the matter is remitted back to the file of the Assessing Officer.

6. After hearing the submissions of the counsels of the respective parties and perusing the orders of the lower authorities, it appears to us that there was no compliance before the Assessing Officer on different dates and the Assessing Officer made a tax liability of Rs.5,07,877/- for lack of proper evidence to prove the case of the assessee. Considering the facts of the case and on the request of the Id. AR of the assessee, we are

of the view that the assessee may be provided one more opportunity to produce relevant documents including Form 27C to substantiate her case. We restore the appeal of the assessee to the file of the Assessing Officer to re-examine considering the documentary evidences and explanations which will submit by the assessee during the de novo proceedings after affording opportunity to the assessee of being heard. The assessee is directed to positively cooperate in the remand proceedings by submitting necessary evidences and explanations to substantiate its claim. Hence, ITA No.193/Kol/2024 is allowed for statistical purposes.

7. ITA Nos.194, 195, 196 & 197/Kol/2024 - Since the facts and issues involved in all the appeals are identical, therefore, our findings/directions given above in the above ITA No.193/Kol/2024 will mutatis mutandis apply to ITA Nos.194, 195, 196 & 197/Kol/2024 also. Hence, ITA Nos.194, 195, 196 & 197/Kol/2024 are allowed for statistical purposes.

8. In the result, all the captioned appeals of the assessee allowed for statistical purposes.

Kolkata, the 18th November, 2025.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 18.11.2025.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches