

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.2256/KOL/2025  
(निर्धारण वर्ष / Assessment Year : 2015-2016)

<b>M/s Blue Bird Technicks Pvt Ltd</b> Plot 9B, Uttara Commercial Complex, Kolkata, West Bengal-700067	Vs	<b>DCIT, Circle-7(1), Kolkata</b>
<b>PAN No. :AADCB 3601 J</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by		Shri Soumitra Choudhury, Advocate
राजस्व की ओर से /Revenue by	:	Shri Santanu Ghosh, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	11/12/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	11/12/2025

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Id. Addl./JCIT(A)-12, Mumbai, dated 07.08.2025 for the assessment year 2015-2016.

2. It was submitted by the Ld.AR that the assessee is in the business of supply of telecom and signal parts to Indian Railways. It was submission that the total income of the assessee was for the impugned assessment was Rs.70,01,266/-. It was submission that in the course of assessment, the AO disallowed an amount of Rs.51,37,428/- paid by the assessee to M/s Dharavee Enterprises Pvt. Ltd. as commission claiming the same as bogus commission . The Ld.AR submitted that the actual commission paid was of Rs.57,72,416/-. The Ld.AR drew our attention to the confirmation on accounts provided by M/s Dharavee Enterprises Pvt. Ltd., which reads as follows:-

To : DHARVEE ENTERPRISES PVT. LTD.  
2B, GRANT LANE,  
KOLKATA - 700012

From: BLUE BIRD TECHNICKS PRIVATE LIMITED  
Uttara Commercial Complex, 2nd Floor,  
Plot - 9B, Scheme - VIIIIM  
Ultadanga Main Road,  
Kolkata - 700 067

Dear Sir/Madam,

Date

**Sub: Confirmation of Accounts**  
1-Apr-14 to 31-Mar-15

Given below is the details of your Accounts as standing in my/our Books of Accounts for the above mentioned period.

Kindly return 3 copies stating your I.T. Permanent A/c No. duly signed and sealed, in confirmation of the same. Please note that if no reply is received from you within a fortnight, it will be assumed that you have accepted the balance shown below.

Date	Particulars	Debit Amount	Date	Particulars	Credit Amount
30-Jun-14	TDS LIABILITIES ASST YR 2015-16	47,173.00	30-Jun-14	(as per details)	4,71,728.00
				COMMISSION EXPENSES 4,19,836.00 Dr	
				INPUT SERVICE TAX 50,380.00 Dr	
				INPUT EDUCATION CESS 1,512.00 Dr	
14-Jul-14	Bank	4,24,955.00	31-Jul-14	(as per details)	4,17,153.00
31-Jul-14	TDS LIABILITIES ASST YR 2015-16	41,715.00		COMMISSION EXPENSES 3,71,264.00 Dr	
				INPUT SERVICE TAX 44,552.00 Dr	
				INPUT EDUCATION CESS 1,337.00 Dr	
30-Aug-14	TDS LIABILITIES ASST YR 2015-16	38,625.00	30-Aug-14	(as per details)	3,86,251.00
				COMMISSION EXPENSES 3,43,762.00 Dr	
				INPUT SERVICE TAX 41,251.00 Dr	
				INPUT EDUCATION CESS 1,238.00 Dr	
3-Sep-14	Bank	2,00,000.00	30-Sep-14	(as per details)	27,13,219.00
19-Sep-14	Bank	1,75,438.00		COMMISSION EXPENSES 24,14,755.00 Dr	
29-Sep-14	Bank	3,47,625.00		INPUT SERVICE TAX 2,88,771.00 Dr	
30-Sep-14	TDS LIABILITIES ASST YR 2015-16	2,71,322.00		INPUT EDUCATION CESS 8,693.00 Dr	
22-Nov-14	Bank	5,00,000.00			
29-Dec-14	Bank	2,00,000.00	31-Dec-14	(as per details)	17,14,544.00
31-Dec-14	TDS LIABILITIES ASST YR 2015-16	1,52,594.00		COMMISSION EXPENSES 15,25,938.00 Dr	
				INPUT SERVICE TAX 1,83,113.00 Dr	
				INPUT EDUCATION CESS 5,493.00 Dr	
12-Jan-15	Bank	6,00,000.00	31-Jan-15	(as per details)	69,521.00
19-Jan-15	Bank	5,00,000.00		COMMISSION EXPENSES 61,873.00 Dr	
30-Jan-15	Bank	3,00,000.00		INPUT SERVICE TAX 7,425.00 Dr	
31-Jan-15	TDS LIABILITIES ASST YR 2015-16	6,187.00		INPUT EDUCATION CESS 223.00 Dr	
11-Feb-15	Bank	3,41,897.00			
19-Mar-15	Bank	10,00,000.00			

Closing Balance

51,47,132.00  
6,25,284.00  
57,72,416.00

57,72,416.00

57,72,416.00

I/We hereby confirm the above

I.T. PAN No. : AABCD9792L

Certified True Copy

Yours Faithfully,

Advocate

Our I.T. PAN No.

AADC3601J

3. It was submission that the difference between Rs.57,722,416/- and the disallowed amount of Rs.51,37,428/- represented the service tax payment and the TDS deducted in respect of M/s Dharavee Enterprises Pvt. Limited. It was submission that in the course of assessment the AO mentioned that he had sent the inspector to verify the address the said commission agent and he had also issued notice u/s.133(6) of the Act. It was submission that the Inspector of the AO seems to have mentioned that

the company does not exist. It was also the submission that the in response to the said notice u/s.133(6) of the Act the AO mentions that one Shri Dinesh Kumar Singh had come to the office of the AO and has mentioned that he does not know what the transactions are. The Ld. AR drew our attention to page 7 of the paperbook, which is the copy of return of income in the case of M/s Dharavee Enterprises Pvt. Ltd. for the assessment year 2015-16 which shows the income of Rs.9,32,270/- and the refund claim of Rs.18,87,510/-. Copy of the acknowledgement of the return filed for A.Y.2015-2016 reads as follows :-

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>						Assessment Year <b>2015-16</b>	
<small>(Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature)</small>							
PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name <b>DHARVEE ENTERPRISES PRIVATE LIMITED</b>				PAN <b>AABCD9792L</b>		
	Flat/Door/Block No <b>2B GRANT LANE</b>		Name Of Premises/Building/Village		Form No. which has been electronically transmitted <b>ITR-6</b>		
	Road/Street/Post Office <b>2ND FLOOR,</b>		Area/Locality <b>KOLKATA</b>		Status <b>Pvt Company</b>		
	Town/City/District <b>KOLKATA</b>		State <b>West Bengal</b>	Pin <b>700012</b>	Aadhaar Number		
	Designation of AO(Ward/Circle) <b>Ward 1(1), Kolkata</b>				Original or Revised <b>ORIGINAL</b>		
	E-filing Acknowledgement Number <b>844364651300915</b>				Date(DD/MM/YYYY) <b>30-09-2015</b>		
	1	Gross total income				1	932270
	2	Deductions under Chapter-VI-A				2	0
	3	Total Income				3	932270
	3a	Current Year loss, if any				3a	0
4	Net tax payable				4	288071	
5	Interest payable				5	0	
6	Total tax and interest payable				6	288071	
7	a	Advance Tax	7a	0			
	b	TDS	7b	2175579			
	c	TCS	7c	0			
	d	Self Assessment Tax	7d	0			
	e	Total Taxes Paid (7a+7b+7c+7d)			7e	2175579	
8	Tax Payable (6-7e)				8	0	
9	Refund (7e-6)				9	1887510	
10	Agriculture				10		
	Others						
This return has been digitally signed by <b>DINESH KUMAR JAIN</b> in the capacity of <b>Director</b>							
having PAN <b>A EVPJ0681D</b> from IP Address <b>122.163.111.214</b> on <b>30-09-2015</b> at <b>Kolkata</b>							
1917300CN=e-Mudhra Sub CA for Class 2 Individual 2014. OU=Certifying Authority. O=eMudhra Consumer Services Limited. C=IN							
Dsc SI No & issuer							

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

4. It was the submission that the company's existence is also proved by the company master data at shown at page 9 which is reads as follows:-

ANNEX-6

Company Master Data				
CIN	U52110WB1997PTC083003			
Company Name	DHARVEE ENTERPRISES PRIVATE LIMITED			
ROC Code	RoC-Kolkata			
Registration Number	083003			
Company Category	Company limited by Shares			
Company SubCategory	Non-govt company			
Class of Company	Private			
Authorised Capital(Rs)	2000000			
Paid up Capital(Rs)	1995000			
Number of Members(Applicable in case of company without Share Capital)	0			
Date of Incorporation	21/02/1997			
Registered Address	2B GRANT LANE 2ND FLOOR ROOM NO-74 KOLKATA WB 700012 IN			
Address other than R/o where all or any books of account and papers are maintained	-			
Email Id	dharveeenterprise@gmail.com			
Whether Listed or not	Unlisted			
ACTIVE compliance	ACTIVE compliant			
Suspended at stock exchange	-			
Date of last AGM	30/09/2022			
Date of Balance Sheet	31/03/2022			
Company Status(for efilling)	Active			
Charges				
Assets under charge	Charge Amount			
	Date of Creation			
	Date of Modification			
	Status			
No Charges Exists for Company/I.LP				
Directors/Signatory Details				
DIN/PAN	Name	Begin date	End date	Surrendered DIN
03550256	RAJ KUMAR SINGH	01/04/2017	-	
05289440	AJIT KUMAR BARIK	01/04/2017	-	

5. It was submission that the said Dinesh Kumar Singh is not a Director as mentioned in the master company data. It was submission that the auditor report is also available along with the balance sheet and P & L account. The company is also having revenue from operations, employee benefits and its administrative expenses as also cost of materials consumed, where there is purchase of trading goods and labour charges.

It was submission that the said Inspector's report has not been provided to the assessee.

6. At this point, the Ld. Sr DR was requested to verify what was happened to the return filed by the said M/s Dharavee Enterprises Pvt. Limited for the assessment year 2015-16 and the Id.Sr.DR has placed before us the intimation u/s.143(1) of the Act is which reads as follows:-

**आयकर केन्द्र**  
CENTRALIZED PROCESSING CENTER  
INCOME TAX DEPARTMENT

पोस्ट बैग नं. २, इलेक्ट्रॉनिक सिटी पोस्ट ऑफिस, बंगलूर ५६०५००  
**Post Bag No.2, Electronic City Post Office, BENGALURU-560500**  
Telephone: 18001030025, 18004190025 (Toll Free) or 080-61464700

क्र.नं. १८००१०३४४५५ (टॉलफ्री) ०८० ४६६०५२००

आयकर अधिनियम 1961 की धारा 143(1) के अधीन संसूचना **INTIMATION U/S 143(1) OF THE INCOME TAX ACT, 1961**

<b>Name &amp; Address:</b> DHARVEE ENTERPRISES PRIVATE LIMITED 2B GRANT LANE 2ND FLOOR, KOLKATA KOLKATA WEST BENGAL 700012		पता और पता श्री एनएचएस प्रॉपर्टी लिमिटेड 2B ग्रांट लान 2nd फ्लोर, कोलकाता कोलकाता ईस्ट बंगाल 700012 भारत		
डोमेस्टिक फ्लैग <b>Domestic Flag</b> Y	निर्धारण वर्ष <b>A.Y.</b> 2015-16	आई टी आर प्रकार <b>ITR Type:</b> ITR-6 ORIGINAL	आदेश की तिथि <b>Date of Order:</b> 01-06-2016	पत्र संदर्भ संख्या <b>Document Identification No:</b> CPC/1516/A6/1540677640
प्रारिथति PRIVATE COMPANY	<b>Status:</b> घारा 139 के अंतर्गत <b>Return filed under section 139(1)</b>	इ फाइलिंग पावती संख्या <b>E-Filing Acknowledgement No:</b> 874500871311015		
आवासीय स्थिति <b>Residential Status:</b> RESIDENT	मूल विवरणी दाखिल करने की देय तिथि <b>Due Date for Filing Original Return:</b> 31-10-2015	विवरणी दाखिल करने की तिथि <b>Date of Filing Return:</b> 31-10-2015	स्थायी खाता संख्या <b>PAN:</b> AABCD9792L	
कॉर्पोरेट पहचान संख्या (सीआईएन) <b>Corporate Identity Number (CIN):</b>	U52110WB1997PTC083003		<b>Jurisdictional Assessing Officer Details:</b>	

आय कर संगणना <b>INCOME TAX COMPUTATION (IN RUPEES)</b>				
क्र. संख्या <b>Sl.No.</b>	विवरण <b>Particulars</b>	विवरण देने वाले शीर्ष <b>Reporting Heads</b>	करदाता द्वारा आय विवरणी में दिए जायें <b>As Provided by Taxpayer in Return of Income</b>	धारा 143(1) के अधीन संगणित <b>As Computed Under Section 143(1)</b>
1	आय शीर्ष <b>HEADS OF INCOME</b>	गृह संपत्ति से आय INCOME FROM HOUSE PROPERTY **	0	0
2		करवार या वृत्ति से लाभ एवं प्राप्ति INCOME FROM BUSINESS OR PROFESSION **	9,36,321	9,36,321
3		पूंजी अमलिय INCOME FROM CAPITAL GAINS **	0	0
4		अन्य स्रोतों से आय INCOME FROM OTHER SOURCES **	0	0
5		अंतर शीर्ष समायोजन INTRA HEAD ADJUSTMENT	NA	0
6		कुल (शीर्ष के अंतर्गत समायोजन के बाद) TOTAL (AFTER INTRA HEAD ADJUSTMENTS) 6=(1+2+3+4)-5	9,36,321	9,36,321
7		६ के विरुद्ध मुजरा की जाने वाली घालू वर्ष की हानियाँ LOSSES OF CURRENT YEAR TO BE SET OFF AGAINST 6	0	0
8		६ के विरुद्ध मुजरा किए जाने के लिए अग्रनीत की गई हानियाँ BROUGHT FORWARD LOSSES TO BE SET OFF AGAINST 6	0	0

नोट: कृपया इस विवरण में १५ अंकों का आंकड़ा देने के लिए और स्थानीय कर्मियों को सूचित करें।

**\*NOTE: Always quote Document Identification Number, Date of Order and PAN.**

आयकर आदेश द्वारा पावतक दस्तावेज और शलिय दस्तावेज में कोई अंतर है तो वह अनुबंध ईमेल आदेश के साथ संलग्न caarunkolkata@gmail.com इ मेल आईडी में भेजा गया है।  
In case there is variance in figures, 'As entered' in return and 'As computed', an annexure with relevant schedules is enclosed along with intimation order and sent to caarunkolkata@gmail.com

पत्र संदर्भ संख्या CPC/1516/A6/1540677640  
Document Identification No.

स्थायी खाता संख्या	PAN:	नाम	Name	निर्धारण वर्ष	A.Y.	आदेश की तिथि	Date of order
AABCD9792L		DHARVEE ENTERPRISES PRIVATE LIMITED		2015-16		01-06-2016	
क्रम संख्या	विवरण	विवरण देने वाले शीर्ष	Reporting Heads	कटाता द्वारा आय विवरणी में दिए गये	As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित	As Computed Under Section 143(1)
Sl.No.	Particulars						
9		सकल कुल आय	<b>GROSS TOTAL INCOME 9=6-(7+8)</b>		9,36,321		9,36,321
10		आयप्रामाण्य के लिए विशेष दरपर कर	INCOME CHARGEABLE TO TAX AT SPECIAL RATE		0		0
11		धारा 10A/10AA के अधीन कटौती	# DEDUCTION U/S 10A/10AA		0		0
12	<b>DEDUCTIONS UNDER CHAPTER VIA</b>	अध्याय VI ए के अधीन कुल कटौतियां	TOTAL DEDUCTIONS UNDER CHAPTER VIA		0		0
13		कटौतियों के बाद कुल आय	TOTAL INCOME AFTER DEDUCTIONS (10A/10AA AND CHAPTER VIA) 13=(9-11-12)		9,36,320		9,36,320
14		विशेष दरों पर टैक्स के लिए आय प्रामाण्य	INCOME CHARGEABLE TO TAX AT SPECIAL RATES		0		0
15		सामान्य दरों पर टैक्स के लिए आय प्रामाण्य	INCOME CHARGEABLE TO TAX AT NORMAL RATES		9,36,320		0
16		शुद्ध कृषि आय 115JB	NET AGRICULTURAL INCOME		0		0
17		संकलित आय	AGGREGATE INCOME		0		9,36,320
18		अग्रणीत खिसे जाने के लिए घातू वर्ष की हानियां	LOSS IN CURRENT YEAR TO BE CARRIED FORWARD		0		0
19		धारा 115JB के अंतर्गत कुल आय	DEEMED TOTAL INCOME UNDER SECTION 115JB		9,32,271		9,32,271
20		धारा 115JB के अंतर्गत कुल आय पर टैक्स	TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JB		1,72,470		1,72,470
21		अधिभार (20 पर)	SURCHARGE ON ABOVE(20)		0		0
22		शिक्षा पर उपकर 15JB पर	EDUCATION CESS ON (20 +21)ABOVE		5,174		5,174
23		कुल कर देय	TOTAL TAX PAYABLE u/s115JB (23=20+21+22)		1,77,644		1,77,644
24		सामान्य दरों पर टैक्स	TAX AT NORMAL RATES(INCL..AGRI INCOME)		2,80,896		2,80,896
25	<b>TAX DETAILS</b>	विशेष दरों पर टैक्स	TAX AT SPECIAL RATES		0		0
26		कृषि शुट	AGRICULTURAL REBATE		0		0

पत्र संदर्भ संख्या

CPC/1516/A6/1540677640

Document Identification No.

स्थायी खाता संख्या AABCD9792L	PAN: AABCD9792L	नाम DHARVEE ENTERPRISES PRIVATE LIMITED	निर्धारण वर्ष 2015-16	A.Y. 2015-16	आदेश की तिथि 01-06-2016	Date of order 01-06-2016
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क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए गये As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
27		देय कर शेष <b>BALANCE TAX PAYABLE</b> 27=(24+25-26)	2,80,896	2,80,896
28		अतिरिक्त (28पर) SURCHARGE (ON ABOVE 27)	0	0
29		शैक्षणिक छेड़ 27 व 28 EDUCATION CESS on 27 & 28	8,427	8,427
30		सकल कर दायित्व GROSS TAX LIABILITY (30=27+28+29)	2,89,323	2,89,323
31		सकल कर देय (23 या 30 के उच्च) GROSS TAX PAYABLE (HIGHER OF 23 Or 30)	2,89,323	2,89,323
32		धारा 115JAA के तहत पहले साल में कर भुगतान का श्रेय CREDIT UNDER SECTION 115JAA OF TAX PAID IN EARLIER YEARS	0	0
33	कर राहत	धारा 115 के तहत पहले साल में कर भुगतान के बाद बाकी TAX PAYABLE AFTER CREDIT UNDER SECTION 115JAA	2,89,323	2,89,323
34		धारा 90/90A के अधीन राहत RELIEF U/S 90/90A	0	0
35	कुल आय कर दायित्व <b>TOTAL INCOME TAX LIABILITY</b>	धारा 91 के अधीन राहत RELIEF U/S 91	0	0
36		कुल कर राहत TOTAL TAX RELIEF 36=(34+35)	0	0
37		कुल आय कर दायित्व TOTAL INCOME TAX LIABILITY 37=(33-36)	2,89,323	2,89,323
38		विवरण देने में व्यतिक्रम के लिए (धारा 234A ) FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)	0	0
39	संदेय व्याज <b>INTEREST PAYABLE</b>	अग्रिम कर के संदाय में व्यतिक्रम के लिए (धारा 234B ) FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT ( SECTION 234 B)	0	0
40		अग्रिम कर के स्थगन के लिए (धारा 234C ) FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	0	0
41		कुल व्याज दायित्व TOTAL INTEREST LIABILITY	0	0
42		सकल आय कर दायित्व AGGREGATE INCOMETAX LIABILITY 42=(37+41)	2,89,323	2,89,323
43		टी डी एस TDS	21,75,579	21,75,579
44		टी सी एस TCS	0	0



पत्र संदर्भ संख्या CPC/1516/A6/1540677640  
Document Identification No.

स्थायी खाता संख्या AABCD9792L	PAN:	नाम DHARVEE ENTERPRISES PRIVATE LIMITED	निर्धारण वर्ष 2015-16	A.Y.	आदेश की तिथि 01-06-2016	Date of order
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क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्यौर As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
45	अग्रिम कर ADVANCE TAX		0	0
46	संदत कर PRE-PAID TAXES	स्वयं निर्धारण कर SELF ASSESSMENT TAX	0	0
47	संदत कुलकर TOTAL TAXES PAID 47=(43+44+45+46)		21,75,579	21,75,579
48	प्रतिदाय REFUND	प्रतिदाय राशि REFUND AMOUNT 48=(47-42)	18,86,260	18,86,256
49		करदाता के कारण देरी (महीनों में) DELAY ATTRIBUTABLE TO TAXPAYER (IN MONTHS)	N/A	0
50		प्रतिदाय पर धारा 244A के अधीन ब्याज INTEREST U/S 244A ON REFUND (ON ITEM 48 ABOVE)	N/A	1,41,465
51		धारा 244A के अधीन ब्याज पर कटौती किया गया टी. डी. एस TDS DEDUCTED ON INTEREST PAID U/S 244A (ON ITEM 50 ABOVE AND FOR NI ONLY)	N/A	0
52		कुल आय कर प्रतिदाय TOTAL INCOMETAX REFUND 52=(48+50-51)	18,86,260	20,27,721
53	संदेय कर TAX PAYABLE	शुद्ध संदेय राशि NET AMOUNT PAYABLE 53=(42-47)	0	0

## 54. DIVIDEND DISTRIBUTION TAX (DDT) COMPUTATION

क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्यौर As Provided by Taxpayer in Return of Income	धारा 143(1) के अधीन संगणित As Computed Under Section 143(1)
1	DDT	DDT PAYABLE U/S 115O	0	0
2		SURCHARGE ON DDT	0	0
3		EC+SECONDARY & HIGHER EDUCES	0	0
4		TOTAL DDT PAYABLE	0	0
5	DDT INTEREST	DDT INT. U/S 115P	0	0
6	TOTAL DDT LIABILITY	TOTAL DDT LIABILITY	0	0
7	DDT CREDIT	TOTAL CREDIT OF DDT	0	0
8	DDT PAYABLE	DDT PAYABLE	0	0

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स्थायी खाता संख्या AABCD9792L	PAN:	नाम Name DHARVEE ENTERPRISES PRIVATE LIMITED	निर्धारण वर्ष A.Y. 2015-16	आदेश की तिथि Date of order 01-06-2016
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55. DETAILS OF TAX ON DISTRIBUTED INCOME OF A DOMESTIC COMPANY  
ON BUY BACK OF SHARES(BBS), NOT LISTED ON STOCK EXCHANGE

क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्षक Reporting Heads	अवदाता द्वारा आय विवरण में दिए जाये As Provided by Taxpayer in Return of Income	धारा 143(1) के अन्तर्गत संगणित As Computed Under Section 143(1)
1	SCHEDULE BBS	TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES U/S 115QA	0	0
2		SURCHARGE ON ABOVE	0	0
3		EC+SECONDARY & HIGHER EDUCES	0	0
4		TOTAL TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES PAYABLE	0	0
5	BBS INTEREST	INTEREST U/S 115QB	0	0
6		ADDITIONAL INCOME TAX AND INTEREST PAYABLE (4+5)	0	0
7		TAX AND INTEREST PAID	0	0
8		NET TAX PAYABLE/ REFUND (6-7)	0	0

56. AGGREGATION OF REFUND & DEMAND ARISING OUT OF INTIMATION U/S 143(1) (AFTER ROUNDING OFF AND CROSS HEAD ADJUSTMENT)

HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	20,27,720	0
DDT	NA	0
BBS	NA	0
BALANCE REFUND/DEMAND AFTER CROSS HEAD ADJUSTMENT	20,27,720	0

57	प्रतिदाय राशि की सीमा तक समायोजित करने के बाद कुल बकाया मांग और धारा 220(2) के अन्तर्गत संदेय ब्याज <b>Total outstanding demand and interest payable under sec 220(2) to the extent adjusted with refund amount.</b> (बकाया राशि के विरुद्ध प्रतिदाय समायोजन के अन्तर्गत यदि कोई है, तो इस जानकारी के लिए कृपया संलग्न किए गए बकाया कर मांग संलग्नक का संदर्भ लें।) <b>(Please refer to the Annexure - Outstanding Demand details attached, to know the outstanding amounts in detail, if any)</b>	20,27,720
58	शुद्ध प्रतिदेय राशि <b>NET AMOUNT REFUNDABLE TO TAX PAYER AFTER ADJUSTMENT AGAINST OUTSTANDING DEMAND</b>	0
	प्रतिदाय अनुक्रम संख्या <b>REFUND SEQUENCE NO:</b>	
59	शुद्ध संदेय राशि <b>NET AMOUNT PAYABLE</b>	0
	मांग पहचान संख्या <b>DEMAND IDENTIFICATION NO:</b>	



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स्थापकी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AABCD9792L		DHARVEE ENTERPRISES PRIVATE LIMITED	2015-16	01-06-2016

**Note:**

- 1) Detailed notes sent as annexure to below email id [caarunkolkata@gmail.com](mailto:caarunkolkata@gmail.com)
- 2) The \*\* implies before Intra and Inter head adjustment.
- 3) If your return is a belated return, provision of carry forward of losses will be governed by section 80, read with section 72, section 73, section 74 and section 74A of the Income Tax Act.

**नोट्स :**

- 1.) हिन्दी में नोट्स का अनुबंध ईस आदेश के साथ संलग्न नीचे दिए गए ई मेलमें भेजा गया है  
[caarunkolkata@gmail.com](mailto:caarunkolkata@gmail.com)
- 2.) \*\* संबंध अंतर एवं अंत-गोपसमायोजन से है
- 3.) यदि आपका रिटर्न विलंबित रिटर्न है तो आयकर अधिनियम के धारा 72, 73, 74 एवं 74ए के साथ पठित धारा 80 के अनुसार हानि को अग्रणीत करनेका प्रावधान नियंत्रित होगा

Digitally signed by N SAIRAJ  
Date: 20250117 10:59  
Reason: DIGITALLY SIGNED  
Location: BENGALURU - CPC

**N SAIRAJ**  
Deputy Director of Income Tax, CPC

यह पत्र कंप्यूटर से बना है और इस पर हस्ताक्षर का रिकॉर्ड नहीं है, ईमेल द्वारा भेजे गये मामले में यह आयकर विभाग की वेबसाइट पर अपलोड किया गया है।  
This communication is computer generated and may not contain signature. Where sent by email, this is signed with the digital signature of the Income Tax Department - CPC, which is obtained from a certifying authority under the Information Technology Act, 2000. For any queries, please quote the Document Identification Number and call on the telephone number provided above.

पत्र संदर्भ संख्या CPC/1516/A6/1540677640

**Document Identification No.**

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष	A.Y.	आदेश की तिथि	Date of order
AABCD9792L		DHARVEE ENTERPRISES PRIVATE LIMITED	2015-16		01-06-2016	

**Note:**

-> If you are not satisfied with the intimation u/s 143(1), you may seek rectification as per section 154 by filing an online application for rectification, for which details are available on website <http://incometax.gov.in> with your User ID and Password and choosing **Rectification Request** under 'Services'.

-> To know the Common Errors that are made while filing Income Tax Return, you may log on to

[www.incometax.gov.in](http://www.incometax.gov.in) -> **Help Tab -> E - Filing (Common Mistakes in E-Filing)**

To know the Common Errors noticed in E filed rectification requests, you may log on to

[www.incometax.gov.in](http://www.incometax.gov.in) -> **Help Tab -> Rectification (Common Error)**

-> For any further clarification regarding demands adjusted (if any) where the AO (Intimating Demand)[column 6 of the table showing details of adjustments of refund infra] is other than CPC, please contact your current jurisdictional Assessing Officer (AO). In order to know your current jurisdictional Assessing Officer (AO) you may log on to

[www.incometax.gov.in](http://www.incometax.gov.in) and click on "Know your Jurisdictional A.O" under "SERVICES" menu. Any rectification/ correction of the demand can be made only by the Jurisdictional Assessing Officer. CPC cannot carry out any modifications to the above demands nor can it clarify issues regarding these demands.

-> Variance in the computation of tax can be generally attributable to: In the case of AOP/BOI, the shares of members in the AOP/BOI being indeterminate or unknown, as provided in Section 167B.

-> In case of any variance in the 'As Entered' and 'As Computed' values, kindly also refer to the Schedule CYLA along with the Schedules for the corresponding Heads of Income.

-> Variance in 'As entered' and 'As computed' figures for 'Total Income after Deductions' may be due to incorrect section code entered in Schedule SI or details entered under incorrect classification of schedule CG/Schedule OS'.

-> Variance in 'As entered' and 'As computed' figure in schedule BFLA may be due to incomplete details furnished in schedule Unabsorbed Depreciation (Schedule UD).

-> The Outstanding Demand payable in your case is adjusted against the refund determined above and this may be treated as intimation in terms of Section 245 of the Income Tax Act 1961. ( as in table 'DETAILS ON ADJUSTMENT OF REFUND AGAINST OUTSTANDING DEMAND AND ANY INTEREST PAYABLE UNDER SEC 220(2)').

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यदि आप धारा 143(1) सूचना से संतुष्ट नहीं हैं, तो आप सुधार के लिए धारा 154 के अनुसार सीपीसी में इलेक्ट्रॉनिक आवेदन कर सकते हैं, जिसके लिए अधिकृत विवरण वेबसाइट <http://incometax.gov.in> अपने प्रयोगकर्ता आईडी और पासवर्ड के साथ, पर प्रवेश करें, "Rectification Request" के विभाग में "My Account" अनुभाग में, आप अपने खाले में परिवर्तन का अनुरोध दे सकते हैं

-> आयकर विवरणों को सही करने के लिए आप [www.incometax.gov.in](http://www.incometax.gov.in) -> **Help Tab ->**

**E - Filing (Common Mistakes in E-Filing)** पर लॉग इन कर सकते हैं। इ फाइलिंग सुधार अनुरोध में पाई गई आम त्रुटियाँ पता करने के लिए आप [www.incometax.gov.in](http://www.incometax.gov.in) -> **Help Tab -> Rectification (Common Error)** पर लॉग इन कर सकते हैं।

-> सीपीसी से खोजें करें, किसी भी समायोजित मांग (यदि कोई हो) के स्पष्टीकरण के लिए, जहां ए ओ (मांग के सुचना करने वाले)

प्रतिदायक समायोजन का विवरण दर्शाने वाली तालिका के 6 स्तंभ क्रम में अपने वर्तमान क्षेत्राधिकार निर्धारण अधिकारी (एओ) से

संपर्क करें आदेश में अपने वर्तमान क्षेत्राधिकार निर्धारण अधिकारी (एओ) को पता करने के लिए आप [www.incometax.gov.in](http://www.incometax.gov.in)

पर लॉग इन करें और = सर्चिंग = मेनू के तहत = क्लिक = लुडिरेक्टिफिकेशन = पर क्लिक करें कोई परिहार / मांग के सुधार क्षेत्राधिकार

निर्धारण अधिकारी के द्वारा ही किया जा सकता है सीपीसी, उपर्युक्त मांगों में किसी तरह का संशोधन नहीं कर सकता है न ही इन

मांगों के बारे में मुझे स्पष्ट कर सकता है

-> टैक्स की गणना में विवरण / अंतर होने के लिए आम तौर पर नीचे संशोधन करण हो सकते हैं

ए ओपी / सीओआई की रचना में अगर ए ओपी / सीओआई में त्रुटियाँ के संख्या अगर निर्धारित, अज्ञात या उपलब्ध नहीं हो,

तो धारा 143 के तहत प्रदान करें

-> अगर आपके द्वारा वादाकृत राशी और गणित राशी में कोई अंतर है तो कृपया आय मंटे के अनुसूची के साथ CYLA अनुसूची

भी देखें

-> विवरण, % प्रवेश किया गया% और %व्यक्ति के बाद कुल आय% के लिए आंकड़े %गणना% के कारण अनुसूची एसआई या % अनुसूची सी जी

अनुसूची ओएस के तहत बर्गीकरण के तहत दंड किए गए विवरण में दंड गलत अनुभाग कोड के लिए हो सकता है

-> विवरण, % प्रवेश किया गया % और % गणना किया गया %अनुसूची बीएफएलए में यह आंकड़ अनुसूची मूल्यहास में प्रस्तुत अनुसूची

जानकारी के कारण हो सकता है

9. आपके मामले में, बकया देय उच्च निर्धारित प्रतिदायक के साथ समायोजित किया गया है और यह आयकर अधिनियम 1961 की धारा 245 के तहत सूचना है (तालिका प्रतिदायक के साथ बकया मांग की समायोजन और धारा 220(2) के अधीन संदेय ब्याज)

पत्र संदर्भ संख्या <b>Document Identification No.</b>		CPC/1516/A6/1540677640						
स्थायी खाता संख्या AABCD9792L	<b>PAN:</b>	नाम DCHARVEE ENTERPRISES PRIVATE LIMITED	निर्धारणवर्ष 2015-16	<b>A.Y.</b>	आदेश की तिथि 01-06-2016	<b>Date of order</b>		
DETAILS ON ADJUSTMENT OF REFUND AGAINST OUTSTANDING DEMAND AND ANY INTEREST PAYABLE UNDER SEC 220(2)								
SL No. (1)	AY (2)	Demand Amount (3)	DIN (4)	Order Date (5)	Section (6)	Taxpayer's Response (7)	Amount of adjustment (8)	Remarks (9)
1	2012-13	46924170	2014201210013524501C	24-03-2015	144			
Net Amount Refundable							0	

7. It was submitted by the Ld.Sr.DR that the said M/s Dharavee Enterprises Pvt Ld. is a sham concerned. It was the prayer that the addition made by the AO and confirmed by the Ld.JCIT is liable to be upheld.

8. We have considered the rival submissions. At the outset, a perusal of the intimation issued u/s.143(1) of the Act by the CPC in respect of return filed by M/s Dharavee Enterprises Pvt. Limited for the assessment year 2015-16 shows refund of Rs.20,27,720/-. Further a perusal of the last page of the said intimation shows that the said refund has been adjusted against the demand of Rs.4,69,24,170/- raised by the revenue for the assessment year 2102-13 vide an assessment order 24/03/2015 passed u/s.144 of the Act. Thus, even as per the revenue records, M/s. Dharavee Enterprises Pvt. Ltd. does exist. A perusal of the company master data shows that the date of incorporation of the said company is in 1997. The last balance sheet is of 2022. The company is did active. The impugned assessment year is 2015-16. The assessee has also paid the service tax and the TDS and the revenue has also recognised the refund and as also provided for the adjustment for the refund in the case of M/s Dharavee Enterprises Pvt. Ltd.

A perusal of the P & L account and balance sheet of the assessee also shows business activities of the said M/s Dharavee Enterprises Pvt Ltd.. This being, so we are of the view that the finding of the AO that M/s Dharavee Enterprises Pvt. Ltd. is a sham company and that the payment of the commission to the M/s Naravi enterprise is bogus does not stand to a reason and consequently we delete addition as made by the AO and as confirmed by the Ld.CIT(A).

9. In the result, appeal of the assessee is allowed

Order dictated and pronounced in the open court on 11/12/2025.

Sd/-  
(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 11/12/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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,

सत्यापित प्रति //True Copy//

(Assistant Registrar)  
Income Tax Appellate Tribunal, Kolkata