

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

Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No(s): 2802/KOL/2025
Assessment Year(s): 2017-18**

Gobinda Adhikary (Appellant)	Vs.	ITO, Ward-34(1), Kolkata (Respondent)
PAN: AJVPA2286J		

Appearances:

Assessee represented by : None.

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

Date of concluding the hearing : 05-February-2026

Date of pronouncing the order : 26-February-2026

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the Assessee is against the order of the Addl/JCIT(A)- 4, Mumbai [hereinafter referred to as Ld. 'Addl/JCIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2017-18 dated 29.09.2025.

2. The Assessee is in appeal before the Tribunal raising the following grounds of appeal:

"Ground No. 1: Deletion of Addition under Section 69 A

That the Ld. Commissioner of Income Tax (Appeals) CIT(A) has erred, in law and on facts, in confirming the addition of 16,45,000 made by the Assessing Officer (AO) under Section 69A of the Income tax Act, 1961, holding the cash deposited during the Specified Bank Notes (SBN) period (demonetization) as unexplained money.

Ground No. 2: Wrongful Invocation of Section 115BBE

That the Ld. CIT(A) erred, in law and on facts, in confirming the invocation of the special tax rate provisions of Section 115BBE of the Income tax Act, 1961.



Ground No. 3: Quashing of Assessment Order (Violation of Natural Justice and Non-Verification of Disclosed Facts)

That on the facts and circumstances of the case, the assessment order passed by the Assessing Officer (AO) is bad in law and is liable to be quashed ab initio for having been passed in gross violation of the principles of natural justice.

Ground No. 4: Interest Under Sections 234A, 234B and 234C

That the Ld. Commissioner of Income Tax (Appeals) CIT(A) erred in confirming the charge of interest computed under Sections 234A, 234B, and 234C of the Income-tax Act, 1961, which is excessive, incorrectly calculated, and/or bad in law.

Ground No. 5: Leave to Produce Additional Evidence (Rule 29)

That the Appellant craves leave to produce additional evidence in terms of Rule 29 of the Income Tax (Appellate Tribunal) Rules, 1963.

Ground No. 6: Leave to Press, Modify, or Raise New Grounds

That the Appellant craves leave to press, modify, substitute, or withdraw any of the foregoing Grounds of Appeal at or before the time of the final hearing of this appeal.”

3. Brief facts of the case are that the assessee had filed the return of income on 02.02.2018 showing total income of ₹9,87,590/- under the head income from business and profession and income from other sources. On the basis of information received that the assessee had deposited ₹16.45 Lakh in his account with State Bank of India, Biplabi Ras Behari Basu Road, Kolkata during 9th November and 30th December 2016 and as the assessee had confirmed having deposited ₹16,45,000/- during this period and the source of the cash so deposited was stated to be out of cash balance but the cash balance was 'NIL' as on 31.03.2015 in the return of income, the proceedings were initiated u/s 147 of the Act by issuing notice u/s 148 of the Act by the Assessing Officer (hereinafter referred to as Ld. 'AO'). The assessee did not file the return of income nor any compliance was made to the various notices issued. The cash deposited at ₹16.45 Lakh was added to the income



shown at ₹9,87,590/- and the total income was assessed at ₹26,32,590/- u/s 144 r.w.s. 147 of the Act. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. Addl/JCIT(A) who noted that the appeal had been filed against the order passed u/s 144 r.w.s. 147 of the Act dated 19.09.2022 which relates to the issue of mistake of calculation of tax rates u/s 115BBE of the Act but the assessee had taken the grounds relating to the order passed u/s 147 r.w.s. 144 r.w.s. 144B of the Act, i.e. the addition made u/s 69A of the Act and since the grounds of appeal did not relate to the impugned order being the order u/s 154 of the Act, the assessee was required to take the ground relating to rate of tax computed u/s 115BBE of the Act and not the grounds relating to the addition made u/s 69A of the Act in the order u/s 147/144/144B of the Act and the appeal was treated as infructuous and dismissed.

4. Aggrieved with the order of the Ld. Addl/JCIT(A), the Assessee has filed the appeal before the Tribunal.

5. None appeared on behalf of the assessee and the case was heard with the assistance of the Ld. DR. It was noted that the assessee has once again taken the grounds relating to the addition of ₹16.45 Lakh made u/s 69A of the Act and has requested for quashing of the assessment order when the same was not even impugned before the Ld. Addl/JCIT(A). The appeal is claimed to be against the order u/s 250 dated 29.09.2025 in respect of the order u/s 147/144/144B of the Act but the order u/s 250 dated 29.09.2025 is in respect of order u/s 154 which has been dismissed as infructuous as the rectification order u/s 154 of the Act dated 15.09.2022 relates to tax rate u/s 115BBE and no order in appeal against the assessment order u/s 147/144/144B of the



Act has been enclosed. Therefore, the order dated 29.09.2025 mentioned in Form No. 36 relating to the appeal u/s 250 of the Act, does not relate to the order u/s 147/144 of the Act mentioned in Form No. 36 under the column of section and sub-section under which the original order is passed as no such order relating to reassessment has been passed u/s 250 nor any such order is enclosed. The Grounds of appeal do not emanate from the impugned order of the Ld. CIT(A). Therefore, the appeal of the assessee is rightly held to be infructuous by the Ld. Addl/JCIT(A) and the order of dismissal is hereby confirmed and the grounds of appeal are dismissed.

6. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 26th February, 2026.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 26.02.2026

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Gobinda Adhikary, 12, Bonefield Lane, Burrabazar, Kolkata, West Bengal, 700001.**
2. **ITO, Ward-34(1), Kolkata.**
3. Addl/JCIT(A)-4, Mumbai.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata