

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

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No. 2627/KOL/2025  
(Assessment Year: 2021-22)**

**Duncans Tea Ltd.**  
31 NS Road Duncans House, 4<sup>th</sup>  
floor, Kolkata-700001,  
West Bengal

**(Appellant)**

**DCIT, Circle 4(1)**  
P-7, Chowringhee Square  
Aayakar Bhavan, Kolkata-700069  
West Bengal

**(Respondent)**

**PAN No. AABCD0201A**

**Assessee by** : Shri Laltu Adhikari, AR  
**Revenue by** : Shri Sanjib Kumar Paul, DR

**Date of hearing:** 19.01.2026  
**Date of pronouncement:** 26.02.2026

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the Commissioner of Income-tax (Appeals) (hereinafter referred to as the "Ld. CIT(A)") dated 12.09.2025 for the AY 2021-22.

2. At the outset, the Id. Counsel for the assessee submitted that the disallowance made by the Id. AO/ CPC on account of provident fund of ₹99,31,144/- u/s 36(1)(va) of the Income-tax Act, 1961 which was confirmed by the Id. CIT (A) was in fact paid within the due dates. The Id. AR therefore prayed that the same may be restored to the file of the Id. JAO so that the same could be verified and decided denovo.
3. The Id. DR on the other had fairly agreed with that the Id. JAO. should examine and verify these payments and decide the issue accordingly.

4. After hearing the rival contentions and perusing the materials available on record, we find that the issue requires verification at the end of the Id. JAO and therefore, we are restoring the appeal to the file of the Id. JAO with a direction to decide the same after affording opportunity of hearing to the assessee. Needless to state that if the payments are made within the due time , the deduction is to be allowed.
5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26.02.2026.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated:26.02.2026

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata