

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA
[Before Shri M. Balaganesh, AM & Shri S.S. Viswanethra Ravi, JM]

I.T.A No. 1943/Kol/2007	:	Assessment Year : 1993-94
I.T.A No. 1944/Kol/2007	:	Assessment Year : 1994-95
I.T.A No. 1945/Kol/2007	:	Assessment Year : 1995-96
I.T.A No. 1946/Kol/2007	:	Assessment Year : 1997-98
I.T.A No. 1947/Kol/2007	:	Assessment Year : 2000-01

Eastern Coalfields Ltd.

(Appellant)

Vs. Assistant Commissioner of Income-tax,
Circle-2, Asansol

(Respondent)

Date of hearing: 25.08.2016

Date of pronouncement: 05.10.2016

For the Appellant: S/Shri B. K. Ghosh & Pijush Dey, FCA

For the Respondent: Shri G. Mallikarjuna, CIT, DR

ORDER

Per Shri M. Balaganesh, AM:

All these appeals by assessee are arising out of separate orders of CIT(A), Asansol. Assessments were framed by DCIT, Spl. Range-20, Kolkata u/s. 143(3) of the Income tax Act, 1961 (hereinafter referred to as the “Act”) vide his separate orders. Since issues are identical and facts are common and for the sake of convenience, we dispose of both the appeals by this consolidated order.

2. The assessee has raised various grounds for various assessment years. The assessee is a Government of India Enterprise. The ld AR at the outset submitted that the ld CITA had passed a general order without going into the merits of each addition contested before him and giving independent findings regarding the same. He drew the attention of the bench to the operative portion of the ld CITA’s order to justify his argument that only general submissions were made by the ld CITA without adjudicating each of the issues /additions contested by the assessee before him. Accordingly if the bench agrees, the entire matter could be sent back to the file of the ld CITA for fresh adjudication with a liberty to the assessee to file additional grounds due to certain developments in the law on the impugned subjects and also liberty to withdraw certain grounds that had become infructuous by effluxion of time. The ld DR fairly conceded for the same but insisted that let there be

certain time limit fixed for disposal of these appeals by the Id CITA as the matters involved pertain to Asst Year 1993-94 and thereafter.

3. We have heard the rival submissions. In principle, we agree with the preliminary arguments advanced by the Id AR that the Id CITA had only passed a general order without adjudicating the specific issues raised before him on merits. The main crux of the order of the Id CITA seems to be the existence of huge losses incurred by the assessee which the Id CITA felt that it is only due to incurrance of huge expenditure, the assessee had incurred huge losses. In respect of issues other than disallowance of expenditures, we find that the Id CITA had not given any categorical finding with regard to those issues for justifying his decision. The observations of the Id CITA in this regard are not reproduced for the sake of brevity. Since both the parties agree for setting aside of these appeals to the file of the Id CITA for fresh adjudication , in accordance with law, we deem it fit and appropriate, in the interest of justice and fair play, to set aside all the appeals to the file of the Id CITA with the following directions :-

- a) The assessee is at liberty to raise additional grounds before the Id CITA ;
- b) The assessee is at liberty to withdraw certain grounds that had become redundant due to effluxion of time ;
- c) The Id CITA to dispose off all these appeals afresh uninfluenced by the earlier orders , within a period of one year from the date on which the judicial wing of the income tax department receives this order ; and
- d) The assessee is also directed to file the necessary documents and evidences in support of its contentions for speedy and smooth disposal of the appeals within the prescribed time as stated above.

4. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 05.10.2016

Sd/-
(S.S. Viswanethra Ravi)
Judicial Member

Sd/-
(M. Balaganesh)
Accountant Member

Dated : 5th October, 2016

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. APPELLANT – Eastern Coalfields Ltd., Director (Finance) Eastern Coalfields Ltd., Office of CMD, Post Dishergarh, dist. Burdwan, Pin713333.
- 2 Respondent –ACIT, Circle-2, Asansol
3. The CIT(A), Asansol
4. CIT , Asansol
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.