

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA**

[Before Shri Mahavir Singh, JM]

**I.T.A No.1466/Kol/2015**  
**Assessment Year: 2002-03**

M/s. Pratigyan Fintrade (P) Ltd.  
(PAN: AABCP4109K)

(Appellant)

Vs. Income-tax Officer, Wd-3(4), Kolkata

(Respondent)

Date of hearing: 23.02.2016

Date of pronouncement: 23.02.2016

For the Appellant: Ms. Varsha Jalan, Advocate

For the Respondent: Md. Ghayas Uddin, JCIT, Sr. DR

**ORDER**

This appeal by assessee is arising out of order of CIT(A)-5, Kolkata vide Appeal No. 237/CIT(A)-5/Wd-1(4)/11-12/14-15 dated 06.11.2015. Assessment was framed by ITO, Wd-3(4), Kolkata u/s. 254/144 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for Assessment Year 2002-03 vide his order dated 16.12.2010.

2. At the outset, Ld. Counsel for the assessee stated that there are two issues in this appeal of assessee against the order of CIT(A) confirming the addition of commission of Rs.24,000/- and addition of Rs.1.5 lacs being cash deposit made to bank. Ld. Counsel for the assessee stated that the assessment framed is u/s. 144 of the Act without providing reasonable opportunity of being heard to the assessee. She also drew my attention to the findings of CIT(A) which are non-speaking and cryptic. When a query was put to Ld. Sr. DR, he fairly conceded that the two issues can be remitted back to the file of AO. In this position, I restore the issue back to the file of CIT(A) for fresh adjudication affording reasonable opportunity of being heard to the assessee.

3. In the result, appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court.

Sd/- (Mahavir Singh)  
Judicial Member

Dated : 23rd February, 2016

Jd. Sr. P.S

Copy of the order forwarded to:

1. Appellant – M/s. Pratigyan Fintrade (P) Ltd., P-27, Princep Street, 3<sup>rd</sup> floor, Kol-72
2. Respondent – ITO, Ward-3(4), Kolkata.
3. CIT(A) , Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.