

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "C" KOLKATA**

Before **Shri A.T.Varkey, Judicial Member** and
Shri Waseem Ahmed, Accountant Member

ITA No.709/Kol/2015 Assessment Year :2011-12
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DCIT, Circle-2, 2 nd Floor, C.R. Building, Race Course Para, Naya Basti, Jalpaiguri-735101	V/s.	M/s Raiganj Co-operative Agriculture & Rural Development Bank Ltd., Kumardangi, P.O. Raiganj, Dist. Uttar Dinajpur 733 134 [PAN No.AABCR 6345 M]
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	None
सुनवाई की तारीख/Date of Hearing	09-12-2016
घोषणा की तारीख/Date of Pronouncement	-01-2017

आदेश /O R D E R

PER Waseem Ahmed, Accountant Member:-

This appeal by the Revenue is against the order of Commissioner of Income Tax (Appeals)-Jalpaiguri dated 13.03.2015. Assessment was framed by DCIT,Circle-2, Jalpaiguri u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 25.03.2014 for assessment year 2011-12.

2. At the outset it was noticed that none appeared on behalf of assessee and the Revenue has moved adjournment petition in 14 cases out of 19 cases listed today for hearing. This en block adjournment is not possible and hence, the possible case, we have taken up for hearing and decided the issue by rejecting the adjournment petition and without appearance of Ld. AR for the assessee.

3. The issue raised by Revenue in this appeal is that Ld. CIT(A) erred in remanding back the matter to AO for fresh adjudication.

4. At the outset, we find that Ld. CIT(A) has disposed of this appeal with the direction to AO to verify the Annual General Meeting (AGM) expense and commission income and accordingly allow the same. On perusal of materials available on record, we find that matter was not remitted back to AO for the fresh adjudication but it was restored to the file of AO with a direction to verify certain facts and allow the appeal accordingly. As such, from the said direction, there is no loss to the Revenue but it has all its power to adjudicate the matter afresh in accordance with the direction of Ld. CIT(A). As such, we are of the view that Ld. CIT(A) has not remitted back the matter before Assessing Officer. Hence, we find no defect in the order passed by Ld. CIT(A). Hence this ground of appeal of Revenue is dismissed.

5. **In the result, Revenue's appeal stands dismissed.**

Order pronounced in the open court 11/01/2017

Sd/-
(न्यायिक सदस्य)
(A.T.Varkey)
(Judicial Member)
Kolkata,

Sd/-
(लेखा सदस्य)
(Waseem Ahmed)
(Accountant Member)

*Dkp, Sr.P.S

दिनांक:- 11/01/2017 कोलकाता ।

आदेश की प्रतिलिपि अद्येषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-DCIT, Circle-2, 2nd Floor, C.R. Building, Race Course Para, Naya Basti, Jalpaiguri-735101
2. प्रत्यर्थी/Respondent-M/s Raiganj Co-operative Agriculture & Rural Development Bank Kumardangi, P.O. Raiganj, Dist. Uttar Dinajpur-733 134
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Jalpaiguri
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,
उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।