

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

**[Before Sri J. Sudhakar Reddy, Accountant Member & Sri Aby T. Varkey, Judicial Member]**

ITA No. & A.Y.	Revenue/Rep. by	Vs.	Assessee/PAN/Rep. by
730/Kol/2018 & C.O. No. 63/Kol/2018 A.Y. 2014-15	ITO Ward-27(3), Haldia Shri Sankar Halder, JCIT		Sk. Sahanewaj Ali Vill- Anantapur P.O.- Chanserpur Tamluk, Purba Medinipur PIN – 721634 [AIJPA 7828 B] Rep. By: Shri R.S. Ghosal, & Shri V. N. Datta, Advocate
783/Kol/2018 A.Y. 2012-13 784/Kol/2018 A.Y. 2013-14	DCIT, Circle-6(1), Kolkata Shri Sankar Halder, JCIT		M/s. Gaurav Rose Real Estate Pvt. Ltd. 9/12, Lal Bazar Street Block –E 2 <sup>nd</sup> Floor Mercantile Building Kolkata- 700001 [AABCG 0729 J] Rep. By: S.M Surana, Advocate
884/Kol/2018 A.Y. 2011-12	DCIT, C.C1(4), Kolkata Shri Sankar Halder, JCIT		M/s. Saj Food Products Ltd. 5/1, A.J.C. Bose Road, Kolkata – 700 020. [AAICS 0790 G] Rep. By: S.M Surana, Advocate
927/Kol/2018 A.Y. 201314	ITO, Ward-40(4), Kolkata Shri Sankar Halder, JCIT		Smt. Rashmi Poddar 60D, Colootola Street, Kolkata 700 073. [AFHPP 8216 R] Rep. By: Shri Somnath Ghosh, Advocate
962/Kol/2018 A.Y. 2018	DCIT, CIR-11(1), Kolkata Shri Sankar Halder, JCIT		M/s. Khaitan India Ltd., 46C, Everest House, Jawahar Lal Nehru Road, Kolkata-700 071. [AABCK 2326 B] Rep. By: None
972/Kol/2018 A.Y. 2009-10	DCIT, CIR-3(1), Kolkata Shri Sankar Halder, JCIT		M/s. Shivam India Ltd., Gonind Mahal, 3, Wood Street, 2 <sup>nd</sup> Floor, Flat No. -1, Kolkata – 700 016. [AAECS 8326 A] Rep. By: Shri Nirav Sheth, CA
997/Kol/2018 A.Y. 2012-13	DCIT, Circle-12(1), Kolkata Shri Sankar Halder, JCIT		M/s. International Seaports (India) Ltd. 41, J.L. Nehru Road, Kanak Building, 3 <sup>rd</sup> Floor, Kolkata – 700 071. [AAACI 9468 D] Rep. By: None
1042/Kol/2018 A.Y. 2014-15 C.O. 28/Kol/2019 A.Y. 2014-15	ITO, Ward – 35(4), Kolkata Shri Sankar Halder, JCIT		M/s. Mahendra & Co., P-36, India Exchange Place, Kolkata 700 001. [AAEFM 4774 H] Rep. By: Shri Subash Agarwar, Advocate
1284/Kol/2018 A.Y. 2005-06	ACIT, Circle -1(1), Kolkata Shri Sankar Halder, JCIT		M/s. Avery India Ltd. 28/2, Waterloo Street, Kolkata – 700 069. [AACCA 4694 B] Rep. By: None
1300/Kol/2018 A.Y. 2013-14 1301/Kol/2018 A.Y. 2014-15	ITO, Ward-26(3), Kolkata Shri Sankar Halder, JCIT		M/s. Zenith Fish Corporation Bijoygungebaar, Lakshikantapur, Mandirbaar, 24-Pgs. (South), 743 343 [AAAFZ 3455 E] Rep. By: Shri K.M. Roy, FCA

2301/Kol/2016 A.Y. 2013-14	ACIT, Central Circle – 2(1), Kolkata Shri Sankar Halder, JCIT		M/s. Amricon Agrovat Pvt. Ltd. 158, Lenin Sarani Kolkata – 700 107 [AADCA 1610 Q] Rep. By: None
6358/Mum/2016 A.Y. 2009-10 6359/Mum/2016 A.Y. 2012-13	ACIT, 3(2)(1), Mumbai Shri Sankar Halder, JCIT		Mody Industries (F.C.) Pvt. Ltd. C-41, Road No. 34 Wagle Industrial Estate Thane, Maharashtra [AABCM 83274 E] Rep. By: None
1713/Kol/2018 A.Y. 2015-16	ACIT, Circle-34, Kolkata Shri Sankar Halder, JCIT		M/s. A. Damiano & Co. 23A, N.S. Road 2 <sup>nd</sup> Floor Room No.:- 8 Kolkata – 700 001 [AAFFA 2031 C] Rep. By: Shri Subash Agarwal, Advocate
IT(SS)A No. 48/Kol/2017 A.Y. 2011-12 IT(SS)A No. 49/Kol/2017 A.Y. 2013-14 IT(SS)A No. 50/Kol/2017 A.Y. 2014-15	ACIT, CC-3(3), Kolkata Shri Sankar Halder, JCIT		M/s. Kamalpur Finance Pvt. Ltd. Kamalaya Centre, Unit 307 & 308 156, Lenin Sarani Kolkata – 700 013 [AABCK 3295 M] Rep. By: Shri Miraj D. Shah, A/R
IT(SS)A No. 45/Kol/2017 A.Y. 2015-16	ACIT, CC-3(3), Kolkata Shri Sankar Halder, JCIT		M/s. Adhunik Infrastructure Pvt. Ltd. Kamalpur Finance Pvt. Ltd. Kamalaya Centre, Unit 307 & 308 156, Lenin Sarani Kolkata – 700 013 [AADCA 1315 L] Rep. By: Shri Miraj D. Shah, A/R
IT(SS)A No. 46/Kol/2017 A.Y. 2010-11	ACIT, CC-3(3), Kolkata Shri Sankar Halder, JCIT		M/s. Adhunik Concrete Creations Pvt. Ltd. Kamalpur Finance Pvt. Ltd. Kamalaya Centre, Unit 307 & 308 156, Lenin Sarani Kolkata – 700 013 [AAGCA 0747 B] Rep. By: Shri Miraj D. Shah, A/R
IT(SS)A No. 51/Kol/2017 A.Y. 2011-12	ACIT, CC-3(3), Kolkata Shri Sankar Halder, JCIT		M/s. S.S. Commonsale Pvt. Ltd. Kamalpur Finance Pvt. Ltd. Kamalaya Centre, Unit 307 & 308 156, Lenin Sarani Kolkata – 700 013 [AAOCS 3291 E] Rep. By: Shri Miraj D. Shah, A/R
IT(SS)A No. 53/Kol/2017 A.Y. 2011-12	ACIT, CC-3(3), Kolkata Shri Sankar Halder, JCIT		M/s. Anandjyoti Developers Pvt. Ltd. Kamalpur Finance Pvt. Ltd. Kamalaya Centre, Unit 307 & 308 156, Lenin Sarani Kolkata – 700 013 [AAICA 5646 B] Rep. By: Shri Miraj D. Shah, A/R

IT(SS)A No. 54/Kol/2017 A.Y. 2014-15	ACIT, CC-3(3), Kolkata Shri Sankar Halder, JCIT		M/s. Anandjyoti Developers Pvt. Ltd. Kamalpur Finance Pvt. Ltd. Kamalaya Centre, Unit 307 & 308 156, Lenin Sarani Kolkata – 700 013 [ AAICA 5646 B ] Rep. By: Shri Miraj D. Shah, A/R
327/Kol/2018 A.Y. 2014-15	ACIT, Circle-40, Kolkata Shri Sankar Halder, JCIT		M/s. Calcutta Shipping Bureau 2, Church Lane, Kolkata – 700 001 [AACFC 0994 K] Rep. By: None
2167/Kol/2018 A.Y. 2014-15	ITO, Ward-25(3), Kolkata Shri Sankar Halder, JCIT		Mohammed Shakir Ahmed 8, Bediadanga Masjidbari Lane P.O. Tiljala Kolkata – 700 039 [ALLPB 8691 A] Rep. By: None
591/Kol/2018 A.Y. 2010-11	ACIT, Circle-28, Kolkata Shri Sankar Halder, JCIT		M/s. Jogendra Prasad Nayak & Sons 9/5/J, Munshigunj Road Kolkata – 700 023 [AAGFJ 1111 K] Rep. By: Shri S.K. Tulsian
1556/Kol/2017 A.Y. 2014-15	ITO, Ward-1(1), Durgapur Shri Sankar Halder, JCIT		M/s. Adaras Infrastructure 3/8, School Para AESBY More Durgapur – 713 201 [AAVFA 2644 P] Rep. By: None
2106/Kol/2017 A.Y. 2014-15	ITO(E), Wd-1(3), Kolkata Shri Sankar Halder, JCIT		Shree Venkateswar Sukriti Setu B-103, Rai Enclave 7/1A, Sunny Park, Ballygunge Kolkata – 700 064 [AABTS 5974 J] Rep. By: Shri Ashim Choudhary, A/R
1040/Kol/2015 A.Y. 2012-13	ITO, Ward-1(1), Siliguri Shri Sankar Halder, JCIT		M/s. Chaiwala Tea Co. Pvt. Ltd. Church Road Siliguri – 734 001 [AAECC 2293 G] Rep. By: Shri Subash Agarwal, Advocate
1248/Kol/2017 A.Y. 2012-13	ITO, Ward-4(3), Kolkata Shri Sankar Halder, JCIT		M/s. Aryavart Medical Services Pvt. Ltd. 24 & 26 Hemant Basu Sarani Kolkata – 700 001 [AAKGA 5988 L] Rep. By: M. D. Shah, A/R
2010/Kol/2017 A.Y. 2009-10	ITO, Ward-1(2), Kolkata Shri Sankar Halder, JCIT		M/s. New Central Jute Mills Co. Ltd. C-3/6, Gillander House 8, N.S. Road Kolkata – 700 001 [AABCN 7940 A] Rep. By: None
2036/Kol/2018 A.Y. 2015-16	DCIT, Central Circle-3(3), Kolkata Shri Sankar Halder, JCIT		Shri Gopal Kumar Naredi P-33, CIT Road, Scheme VIM Kolkata – 700 054 [ABPPN 9553 K] Rep. By: None

38/Kol/2017 A.Y. 2004-05	DCIT, Circle-1(2), Kolkata Shri Sankar Halder, JCIT		M/s. Tijiya Steel Pvt. Ltd. 2, Clive Ghat Street 5 <sup>th</sup> Floor Sagar Estate Kolkata – 700 001 [AABCT 2222 M] Rep. By: Shri Subash Agarwal, Advocate
272/Kol/2017 A.Y. 2012-13	ACIT, Circle-40, Kolkata Shri Sankar Halder, JCIT		Dr. Sudhir Kr. Ghosh 2, Nayaratna Lane Shyam Bazar Kolkata – 700 004 [ADVPG 0017 B] Rep. By: Shri Ankit Jalan, A/R
168/Kol/2018 A.Y. 2012-13	ACIT, Circle-8(2), Kolkata Shri Sankar Halder, JCIT		M/s. Supra Trafin Pvt. Ltd. 103, A Wing Dheeraj Apartment Natwar Nagar, Road No.-1 Jogeshwari (East) Mumbai – 400 060 [AADCS 5705 N] Rep. By: None
2187/Kol/2017 A.Y. 2013-14	ITO, Ward – 34(2), Kolkata Shri Sankar Halder, JCIT		Shri Ajit Kumar Banerjee 135, BRB Basu Raod 3 <sup>rd</sup> Floor Kolkata – 700 001 [ADUPB 3855 F] Rep. By: Shri A.K. Tibrewal
1757/Kol/2016 A.Y. 2010-11	ITO, Ward-30(3), Kolkata Shri Sankar Halder, JCIT		Sukla Dutta 52A, Ballygunge Circular Road Kolkata – 700 19 [AGDPD 6890 L] Rep. By: Shri Subash Agarwal
204/Kol/2018 A.Y.2013-14	ITO, Ward-25(3), Kolkata Shri Sankar Halder, JCIT		Shri Bibhuti Bhusan Das Prop. of M/s. Anila Construction Co., P-42, Block-A, Satabdi Park Mukundapur Kolkata – 700 099 [AIDPD 4689 B] Rep. By: Shri Rajeev Kumar, Advocate
926/Kol/2018 A.Y. 2013-14	DCIT, Circle-3(1), Kolkata Shri Sankar Halder, JCIT		M/s. Surya Alloys Industries Ltd. 1/1/, Camac Street 3 <sup>rd</sup> Floor Kolkata – 700016 [AADCS 5890 E] Rep. By: None
1008/Kol/2018 A.Y. 2013-14	DCIT, Circle-3(2), Port Blair Shri Sankar Halder, JCIT		The Andaman & Nicobar Islands Integrated Development Corporation Ltd. Vikash Bhawan Post Box No. 180 Port Blair Andaman & Nicobar Islands – 744 101 [AACCA 4070 B] Rep. By.: None

1061/Kol/2018 A.Y. 2009-10	DCIT, Circle-4(1), Kolkata Shri Sankar Halder, JCIT		M/s. Luxmi Tea Company Ltd. 17, R.N. Mukherjee Road Kolkata – 700 001 [AAACT 8466 A] Rep. By.: Shri Soumitra Choudhury, Advocate
1437/Kol/2018 A.Y. 2013-14	ITO, Ward-36(2), Kolkata Shri Sankar Halder, JCIT		M/s. Shree Mahabir Rice Mill 8 <sup>th</sup> Floor, Circular Court 8, AJC Bose Road Kolkata – 700 017 [AAKFS 2935 C] Rep. By.: None
1704/Kol/2018 A.Y. 2015-16	ACIT, Circle-24(1), Hooghly Shri Sankar Halder, JCIT		Reja Tarapada Solvent Extraction Company Pvt. Ltd. Village: Sahalapur P.O.: Naisarai P.S.: Arambagh Dist.: Hooghly PIN-712 602 WB [AABCR 5285 Q] Rep. By.: None
2066/Kol/2018 A.Y. 2012-13	DCIT, Circle-8(1), Kolkata Shri Sankar Halder, JCIT		M/s. Inter State Oil Carrier Limited Ruby Building 6 <sup>th</sup> floor 75C Park Street Kolkata – 700 016 [AABCC 5090 J] Rep. By.: None
2138/Kol/2018 A.Y. 2010-11	ACIT, Circle-11(2), Kolkata Shri Sankar Halder, JCIT		M/s. Sunplant Construction Ltd. 3 <sup>rd</sup> Floor RTC House Dr. Suresh Sarkar Road Moulali Kolkata – 700 014 [AAKCS 9090 D] Rep. By.: None
2145/Kol/2018 A.Y. 2010-11	ITO, Ward-1(4), Durgapur Shri Sankar Halder, JCIT		Shri Rajat Munjal B-110, Sargam Sarani Sector-2C, Bidhan Nagar Durgapur – 713 212 [APZPM 9249 K] Rep. By.: None
2157/Kol/2018 A.Y. 2012-13	DCIT, Circle-8(2), Kolkata Shri Sankar Halder, JCIT		M/s. Sumana Susanta Overseas Pvt. Ltd. 2, Marquis Street Kolkata – 700 016 [AAHCS 8903 J] Rep. By.: None
2178/Kol/2018 A.Y. 2011-12	ACIT, Circle-1, Durgapur Shri Sankar Halder, JCIT		Rabikul Islam Prop. of Rabi Enterprise 11/9, Ranapratap Road A-Zone Durgapur – 713 204 [AATPI 1741 D] Rep. By.: None

2223/Kol/2018 A.Y. 2009-10	DCIT, Circle-6(1), Kolkata Shri Sankar Halder, JCIT		M/s. All Bank Finance Ltd. 14, India Exchange Place Kolkata – 700 001 [AACCA 4014 D] Rep. By.: None
2265/Kol/2018 A.Y. 2014-15	ACIT, Circle-7(1), Kolkata Shri Sankar Halder, JCIT		M/s. Last Peak Solutions Pvt Ltd. Rawdon Chambers 11A, Rawdon Street Kolkata – 700 017 [AAACL 5545 Q] Rep. By.: None
2274/Kol/2018 & C.O. No. 122/Kol/2018 A.Y. 2013-14	DCIT, Central Circle-3(1), Kolkata Shri Sankar Halder, JCIT		M/s. GRD Securities Ltd. 7, B.B. Ganguly Street Kolkata – 700 012 [AABCG 7534 M] Rep. By.: None
2292/Kol/2018 A.Y. 2009-10	ACIT, Circle-2(1), Kolkata Shri Sankar Halder, JCIT		M/s. Ixia Technologies Pvt. Ltd. Infinity Tower-II Block-GP Sector-V 8 <sup>th</sup> Floor Salt Lake City Kolkata – 700 091 [AACCC 5468 K] Rep. By.: None
2302/Kol/2018 A.Y. 2012-13	ACIT, Central Circle-4(2), Kolkata Shri Sankar Halder, JCIT		Hemant Kumar Jalan Flat No. 7, Marutisadan 12, Doverpark, Ballygunge Kolkata – 700 019 [ACTPJ 7037 P] Rep. By.: None
2326/Kol/2018 A.Y. 2014-15	ITO, Ward-40(1), Kolkata Shri Sankar Halder, JCIT		M/s. Mahadeolal Nathmal 84/1A, Topsia Road (S) Kolkata – 700 046 [AAFFM 0501 M] Rep. By.: None
2413/Kol/2018 A.Y. 2012-13	DCIT, Circle-11(1), Kolkata Shri Sankar Halder, JCIT		M/s. Deepak Spinners Ltd. 16, Hare Street Kolkata – 700 001 [AABCD 0387 R] Rep. By.: Shri S. Jhajharia
2487/Kol/2018 A.Y. 2010-11	ACIT, Circle-25, Kolkata Shri Sankar Halder, JCIT		Jayasri Burman 6A & 67 87 Lake Tower Meghnad Saha Sarani Southern Avenue Kolkata – 700 029 [ADRPB 6903 F] Rep. By.: None
2631/Kol/2018 A.Y. 2010-11	ACIT, CC-3(4), Kolkata Shri Sankar Halder, JCIT		M/s. PKC Commodities (P) Ltd. 1, R.N. Mukherjee Road Martin Burn House 3 <sup>rd</sup> Floor Kolkata – 700 001 [AABCR 5112 J]Rep. By.: Shri M.D. Shah, A/R

252/Kol/2019 A.Y. 2014-15	ITO, Ward-34(3), Kolkata Shri Sankar Halder, JCIT		Smt. Debjani Ostwal 4A, Narendra Chandra Dutta Sarani Dalhousie 2 <sup>nd</sup> Floor Unit No. 206 Kolkata - 700 001 [AAGPO 3873 K] Rep. By.: None
360/Kol/2019 A.Y. 2012-13	DCIT, Circle-10(1), Kolkata Shri Sankar Halder, JCIT		Microsec Resources (P) Ltd. Azimganj House 2 <sup>nd</sup> Floor 7, Camac Street Kolkata - 700017 [AABCG 2396 M] Rep. By: None
463/Kol/2019 A.Y. 2006-07	DCIT, Circle-9(1), Kolkata Shri Sankar Halder, JCIT		India Jewellers Ltd. 1, Vivekananda Road Ganesh Talkies Kolkata - 700 007 [AAACI 7355 K] Rep. By.: Shri M.D. Shah, A/R
489/Kol/2019 A.Y. 2015-16	ACIT, Circle-6(2), Kolkata Shri Sankar Halder, JCIT		M/s. Suntrack Commerce (P) Ltd. 687, Emami Tower Anandapur E.M. Bypass Kolkata - 700 107 [AAECS 4157 M] Rep. By.: None
507/Kol/2019 A.Y. 2013-14	DCIT, Central Circle-2(4), Kolkata Shri Sankar Halder, JCIT		M/s. Ideal Heights (P) Ltd. 50, J.L. Nehru Road 11 <sup>th</sup> Floor Kolkata - 700 001 [AAACI 8291 A] Rep. By.: None
928/Kol/2017 A.Y. 2012-13	ITO, Ward-2(1), Durgapur, Rep. by Shi Shankar Halder, JCIT		Shelly Basu Thakur, <b>AFVPB 3708 E</b> , Rep. by None, BN-100, Market Street, Bidhan Nagar, Durgapur-713212.
596/Kol/2017 A.Y. 2011-12	ITO, Ward-6(2), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Jagadhatri Vyapaar Pvt. Ltd. , <b>AAACJ 6565 C</b> , Rep. by Shri Subash Agarwal, AR, 21A, Shakespeare Sarani, 3 <sup>rd</sup> Floor, Kolkata-700017.
1445/Kol/2017 A.Y. 2013-14	DCIT, CC-2(2), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Ananya Wood Pvt. Ltd., <b>AAFCA 5351 G</b> , Rep. by None, 67/27, Strand Road, Kolkata-700006.
285/Kol/2018 A.Y. 2003-04	ACIT, Circle-11(2), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Triveni Fisheries Pvt. Ltd., <b>AABCT 1790 Q</b> , Rep. by None, D-1, Hide Road, Kolkata-700043.
1161/Kol/2017 A.Y. 2007-08	DCIT, Circle-15(2), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Stewarts & Lloyds of India Ltd., <b>AAECS 0445 G</b> , Rep. by None, 41, Chowringhee Road, Kolkata-700071.
1358/Kol/2016 & C.O. No. 127/Kol/2018 A.Y. 2005-06	ACIT, Circle-2(2), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Nicco Corporation Ltd. <b>AABCN 0570 G</b> , Rep. by None, 2, Hare Street, Kolkata-700001

1142/Kol/2018 A.Y.2011-12	DCIT, Circle-8(1), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Magma Fincorp Ltd. <b>AABCM 9445 K</b> , Rep. by Shri S.K. Tulsiyan, Advocate, Magma House, 24, Park Street, Kolkata- 700016.
437/Ko/2018 A.Y. 2014-15	JCIT(IT),OSD, Circle-2(1), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Ramboll U. K. Ltd. <b>AAGCR 1723 E</b> , Rep. by None, C/o, KPMG, Godrej Waterside, Unit 603 & 604, Block-DP, Sector-V, Salt Lake City, Kolkata-700091.
300/Kol/2018 A.Y. 2014-15	ITO, Ward-40(2), Kolkata Rep. by Shri Sankar Halder, JCIT		Smt. Suchitra Rani Roy, <b>ADCPR 0897 B</b> , Rep. by Shri Robin Maheswari, AR 27/1, Baithak Khana Road, Sealdah, Kolkata-700009.
301/Kol/2018 A.Y. 2014-15	ITO, Ward-40(2), Kolkata, Rep. by Shri Sankar Halder, JCIT		Tapasi Roy, <b>ADGPR 9761 C</b> , Rep. by Shri Robin Maheswari, AR 27/1, Baithak Khana Road, Sealdah, Kolkata-700009.
1016/Kol/2017 A.Y. 2012-13	ACIT, Circle-38, Midnapore, Rep. by Shri Sankar Halder, JCIT		M/s Sankrail Agro Poultries Pvt. Ltd., <b>AAMCS 5951 P</b> , Rep. by Shri S.M. Surana, Advocate, Kumarpur, Panchkuri, District-Paschim Medinipur, Pin-721150.
1189/Kol/2018 A.Y. 2007-08	ITO, Ward-28(1), Kolkata Rep. by Shri Sankar Halder, JCIT		Shri Ashoke Das <b>AIPD 8267 G</b> , Rep. by Shri Manish Tiwari, FCA, 50, P. A.S. Road, Kolkata-700033.
2193/Kol/2017 A.Y. 2009-10	DCIT(IT), Circle-2(1), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Steel Plus Ltd., <b>AAFCS 3982 H</b> , Rep. by None, GN-37B, Sector-V, Salt Lake, Kolkata- 700091
1149/Kol/2017 A.Y.2007-08	DCIT, Circle-8(1), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Gujarat NRE Coke Ltd. <b>AABCG 6225 H</b> , Rep. by Shri S.K. Tulsiyan, Advocate Blcok-C(5 <sup>th</sup> Floor), 22, Camac Street, Kolkata-700071.
1144/Kol/2018 A.Y. 2014-15	ACIT, Circle-29, Kolkata, Rep. by Shri Sankar Halder, JCIT		Shri Deb Kumar Bandyopadhyay, <b>ADVPB 8031 E</b> , Rep. by Smt. I. Banerjee, FCA, Flat No. 6, Windcliff Co Op Hsg Soc, 2K, Alipore Avenue, Kolkata-700045.
1302/Kol/2018 A.Y. 2013-14	ITO, Ward-31(1), Kolkata, Rep. by Shri Sankar Halder, JCIT		Shiv Kumar Khemka <b>AFSPK 9581 P</b> , Rep. by None, Khemka Tower, Grewal colony, Opp. Bekarbandh, Dhanbad, Jharkhand- 826001.
1702/Kol/2018 A.Y. 2003-04	DCIT, Circle-11(1), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Dey's Medical (UP) Pvt. Ltd. <b>AAACD 7989 A</b> , Rep. by None, 2B, Beli Road, Allahabad (UP)
1711/Kol/2018 A.Y. 2012-13	ACIT, Circle-11(2), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Nilu Construction Pvt. Ltd. <b>AACCN 9790 K</b> , Rep. by None, 118, Elliotte Road, 1 <sup>st</sup> Floor, Kolkata- 700016.



1783/Kol/2018 A.Y. 2014-15	ITO, Ward-27(1), Haldia, Rep. by Shri Sankar Halder, JCIT		Shri Dilip Ghorai, <b>ANXPG 6102 D</b> , Rep. by None Kotbar, Asutia, Egra, East Medinipur, Pin-721626.
1937/Kol/2018 A.Y. 2015-16	ACIT, Circle-24(1), Hooghly Rep. by Shri Sankar Halder, JCIT		M/s Jashoda Oil Udyog Pvt. Ltd. <b>AABCJ 2585 P</b> , Rep. by None, Village-Sahalpur, P.O. Naisarai, PS. Arambagh, Dist. Hooghly, Pin712602, WB
1961/Kol/2018 A.Y. 2012-13	ITO, Ward-13(1), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Dart Suppliers Pvt. Ltd. <b>AAACD 9098 G</b> , Rep. by None 24, Ganesh Chandra Avenue, 7 <sup>th</sup> Floor, Room No. 05, Kolkata-700013.
2043/Kol/2018 A.Y. 2007-08	ACIT, Circle-1, LTU, Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s United Bank of India, <b>AAACU 5624 P</b> , Rep. by Shri Soumitra Choudhury, Advocate, 16, Old Court House Street, Dalhousie. Kolkata-700001.
2150/Kol/2018 A.Y. 2010-11	DCIT, Circle-10(1), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Bridge & Building Construction Co. Pvt. Ltd. <b>AADCB 0689 E</b> , Rep. by None, 90B, Shyama Prasad Mukherjee Road, Kolkata-700026.
2165/Kol/2018 & C.O. No. 121/Kol/2018 A.Y. 2011-12	ITO, Ward-27(1), Haldia, Rep. by Shri Sankar Halder, JCIT		Shri Depak Goswami, <b>AFSPG 9898 P</b> , Rep. by None, Prop. Of M/s Dias Enterprise, G/2/A, Resty Complex, Mahaprabhuchak, Haldia Township, Haldia, Purba Medinipur- 721607.
2329/Kol/2018 A.Y. 2015-16	ACIT, Circle-40, Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Inter State Carrying Corporation <b>AAAFI 8161 N</b> , Rep. By None, P-17, New CIT Road, Kolkata-700073.
2335/Kol/2018 A.Y. 2015-16	ACIT, Circle-1(1), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Jagatdal Jute & Industries Ltd. <b>AAACJ 6709 J</b> , Rep. by None, Room no. 31, 1 <sup>st</sup> Floor, Fortune Tower, 23A, N.S. Road, BBD Bag, Kolkata-700001.
2391&2392/Kol/201 8 A.Ys. 1996-97 & 1998-99	DCIT, Circle-6(1), Kolkata Rep. By. Shri Sankar Halder, JCIT		CFL Capital Financial Services Ltd. <b>AABCC 0704 F</b> , Rep. by None, 9, Old Post office street, WB-700001.
2415/Kol/2018 A.Y. 2015-16	ACIT, CC-3(4), Kolkata Rep. by Shri Sankar Halder, JCIT		Shri Pawan Kumar Kayan, <b>AFOPK 3091 E</b> , Rep. by Shri Miraj D Shah, AR, 49A/1, Tollygunge Circular Road, Kolkata- 700053.
2431/Kol/2018 A.Y. 2010-11	ITO, Ward-6(3), Kolkata, Rep. by Shri Sankar Halder, JCIT		Nishel Investment & Trading Co. Ltd. <b>AABCN 1472 H</b> , Rep. by Shri S. M . Surana, Advocate 91A/1, Room no. 301/A/5, Avani Signature, Park Street, Kolkata-700016.
2530/Kol/2018 A.Y. 2012-13	ITO, Ward-11(2), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Aradhana Nirmaan Pvt. Ltd. <b>AAJCA 3287 B</b> , Rep. by None Flat 2A, 2 <sup>nd</sup> Floor, 5, Ballygunge Park Road, Kolkata-700015.
2533/Kol/2018 A.Y. 2014-15	ITO, Ward-27(4), Haldia Rep. by Shri Sankar Halder, JCIT		Nemai Chandra Maity <b>AZRPM 7307 G</b> , Rep. by None Ayakar Bhawan, Basudevpur, Haldia, Dist. Purba Medinipur, Pin-721606.

2536/Kol/2018 A.Y. 2014-15	ACIT, Circle-35, Kolkata, Rep. by Shri Sankar Halder, JCIT		Smt. Madhurima Daga <b>AFLPD 6857 Q</b> , Rep. by None 86, Canning Street, Kolkata-700001.
2542/Kol/2018 A.Y. 2005-06	DCIT, CC-3(3), Kolkata, Rep. by Shri Sankar Halder, JCIT		M/s Kaushalya Infra Development Corp. Ltd. <b>AACCK 1581 F</b> , Rep. by Shri Pankaj Baid, FCA, HB-170, Sector-III, Salt Lake City, Kolkata- 7000106.
2550/Kol/2018 A.Y. 2013-14	ACIT, Circle-22, Kolkata Rep. by Shri Sankar Halder, JCIT		M/s D.B. Desai & Associates <b>AAHFD 1697 D</b> , Rep. by Ms. Priti Kumari Rai, CA 11, Dr. U.N. Brahmachari Street, Minto Park, 7 <sup>th</sup> Floor, B-Wing, Kolkata-700017.
2563/Kol/2018 A.Y. 2013-14	ACIT, Circle-27(1), Haldia Rep. by Shri Sankar Halder, JCIT		M/s Progressive, <b>AAIFP 0038 P</b> , Rep. by None, HPL Link Road, Basudevpur, Khanjanchak, Haldia, Dist-Purba Medinipur, Pin-721602.
2577/Kol/2018 A.Y. 2013-14	ITO, Ward-1(2), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Nellimarla Jute Mills Company Ltd. <b>AABCN 5591 M</b> , Rep. by Shri Subash Agarwal, Advocate, Room no. 31, 1 <sup>st</sup> Floor, Fortuna Tower, 3A, Shakespeare Sarani, Kolkata-700071.
277/Kol/2019 A.Y. 2012-13	ACIT, Circle-1, Durgapur Rep. by Shri Sankar Halder, JCIT		M/s Debeanjana Hard Coke Pvt. Ltd. <b>AACCD 1780 F</b> , Rep. by None, Village-Heteboda, PO. Ichapur, P.S. Laudoha, Dist. Paschim Burdwan, WB- 713363.
311/Kol/2019 A.Y. 2012-13	ITO, Ward-10(2), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Lakshya Distributors Pvt. Ltd. <b>AABCL 1221 G</b> , Rep. by None, 96, Beltala Road, Kolkata-700026.
317/Kol/2019 A.Y. 2013-14	DCIT, Circle-14(1), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Coppola Holdings Pvt. Ltd. <b>AABCC 0298 G</b> , Rep. by Shri A.K. Tibrewal, FCA, 34/A, Metcaffee Street, 4 <sup>th</sup> Floor, Jain Centre, Kolkata-700013.
350/Kol/2019 A.Y. 2014-15	ITO, Ward-36(3), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Sanjay Kumar Osatwal (HUF), <b>AAFHS 3342 L</b> , Rep. by None, Unit-206, 2 <sup>nd</sup> Floor, 4A, N.C. Dutta Sarani, Kolkata-700001, WB
359/Kol/2019 A.Y. 2012-13	ACIT, Circle-7(1), Kolkata, Rep. by Shri Sankar Halder, JCIT		J.K. Tyre & Industries Ltd. <b>AAACJ 6716 F</b> , Rep. by None, 7, Council House Street, Kolkata-700001.
385/Kol/2019 A.Y. 2012-13	DCIT, Circle-10(1), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Magnum Clothing Pvt. Ltd. <b>AACCM 0783 F</b> , Rep. by Shri A.K. Tibrewal, FCA, 1 <sup>st</sup> Floor, Chopra House, 133, Canning Street, WB-700001.
639/Kol/2019 A.Y. 2015-16	ACIT, CC-3(2), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Ajay Trading Company <b>AAEFA 5369 A</b> , Rep. by None 21, Hemant Basu Sarani, Mangalam, 4 <sup>th</sup> Floor, Room No. 408, Kolkata-700001.
662/Kol/2019 A.Y. 2014-15	DCIT, Circle-27(1), Haldia Rep. by Shri Sankar Halder, JCIT		Shri Sisir Das Mahapatra, <b>AMFPD 2248 E</b> , Rep. by Shri R. S. Ghoshal, Advocate & Shri V. N. Dutta, Advocate, Paschim Khar, PO-Khar, Paschim Medinipur- 721429.

882&883/Kol/2019 A.Y. 2013-14 & 2014-15	ACIT, Circle-11(2), Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Shristi Infrastructure Pvt. Ltd. <b>AABCP 5074 F</b> , Rep. by Shri S. M. Surana, Advocate, Plot no. X-1, 2 and 3, Block-EP, Sector-V, Salt Lake City, Kolkata-700091.
1022/Kol/2019 A.Y. 2014-15	DCIT, Circle-40, Kolkata Rep. by Shri Sankar Halder, JCIT		M/s Parasnath Coke Industries, <b>AAHFP 1861 B</b> , Rep. by None, 1/1A, Biplabi Anukul Chandra Street, Kolkata-700072.
492/Kol/2019 AY: 2014-15 493/Kol/2019 AY: 2014-15	ACIT, Circle-26(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		Smt. Sumita Ghosh, PAN-AFXPG8825R, B.B.T. Road, Shampa Mirza Nagar, Rampur, Kolkata-700142, Rep. by-None.
536/Kol/2019 AY: 2014-15	ITO, Ward-4(4), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Alma Assets Consultancy (P) Ltd., PAN-AADCK1963C, 9, Old China Bazar Street, Kolkata- 700001, Rep. by-S.M. Surana, Adv.
808/Kol/2019 AY: 2012-13	ACIT, Circle-4(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Alpha Vinimay (P) Ltd., PAN-AADCA4860A, 9/12, Lalbazar Street, Kolkata-700001, Rep. by-Pankaj Baid, Adv.
909/Kol/2019 AY: 2013-14	ITO, Ward-13(2), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s Jhanjhari Holdings (P) Ltd., PAN-AAACJ8591L, 251, Jindal Mansion, GT Road, Liluah, Howrah-711204, Rep. by-None.
1204/Kol/2019 AY: 2013-14	DCIT, Circle-8(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Inter State Oil Carrier Limited, PAN-AAACI6037J, 5 <sup>th</sup> Floor, South Wing, Poddar Point, 113, Park Street, Kolkata-700016, Rep. by-None.
1520/Kol/2019 AY: 2013-14	ACIT, Circle-32, Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		Sadhana Maheshwari, PAN-AEZPN0431N, Flat No. 101, Karnani Estate, 209, AJC Bose Road, Kolkata-700017, Rep. by-None.
1547/Kol/2019 AY: 2009-10	ACIT, Circle-1(2), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Reach Cargo Movers (P) Ltd., PAN-AACCR6653F, 25 <sup>th</sup> Floor, 30, Jadunath Dey Road, Central Avenue area, Kolkata-700012, Rep. by-None.
1471/Kol/2019 AY: 2010-11	DCIT, Circle-3(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Thakur Prasad Sao & Sons Pvt. Ltd., PAN-AABCT9401G, 91A/1, Avani Signature, Park Street, 2 <sup>nd</sup> Floor, Kolkata-700016, Rep. by-None.
1482/Kol/2019 AY: 2014-15	ACIT, Circle-1(2), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		Mukesh Kumar Khemuka, PAN-AFLPK3693P, 28/1, Flat 105, Shakespeare Sarani, Kolkata-700017, Rep. by-None.
1483/Kol/2019 AY: 2014-15	ACIT, Circle-1(2), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		Rakesh Kumar Khemuka, PAN-AFLPK3692N, 28/1, Flat 105, Shakespeare Sarani, Kolkata-700017, Rep. by-None.

1506/Kol/2019 AY: 2015-16	ITO, Ward-4(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Tribute Trading & Finance Ltd., PAN-AAACT5329A, 3, Bentinck Street, "Jajodia Tower", 2 <sup>nd</sup> Floor, Kolkata-700001, Rep. by-Manish Tiwari, FC.
1563/Kol/2019 AY: 2012-13	ITO, Ward-5(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Solakothi Supply Trading Co., PAN-AAPCS8559J, 39, Strand Road, Burrabazar, 3 <sup>rd</sup> Floor, Room No. 68, Kolkata-700001, Rep. by-None.
1576/Kol/2019 AY: 2010-11	ITO, Ward-34(2), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Asdishakti Associates, PAN-AANFA7274P, 1 <sup>st</sup> Floor, 8 GAnesh Chandra Avenue, Kolkata-700013, Rep. by-None.
1736/Kol/2019 AY: 2014-15	JCIT(OSD), Circle-6(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. CTC(India) Pvt. Ltd., PAN-AAACC7022K, Room No. 322, Centre Point, 21, Hemanta Basu Sarani, Kolkata-700001, Rep. by-None.
1748/Kol/2019 AY: 2013-14	DCIT, Circle-11(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		Shri Swapan Kumar Das, PAN-ADGPD0826N, AA-89, Saltlake City Sector-I, Kolkata- 700064, Rep. by-None.
1800/Kol/2019 AY: 2015-16	ACIT, Circle-1, Burdwan, Rep. by-Sh. Sankar Halder, JCIT.		Shri Ashok Kumar Ghosh, PAN-ADIPG4934C, 8 No. Kalna Road, PO-Burdwan, Purba Burdwan-713101, Rep. by-None.
1865/Kol/2019 AY: 2001-02	DCIT, Circle-4(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. DPIL Ltd., PAN-AABCD1665N, 4B, Hungerford Street, Kolkata-700017, Rep. by-None.
788/Kol/2019 AY: 2013-14	ACIT, Circle-25, Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		Sri Moothat Velayudhan Vijay, PAN-ABSPV5513C, Flat No. 7, 40, Gariahat Road (S), Dhakuria, Kolkata-700031, Rep. by-None.
1005/Kol/2019 AY: 2008-09	DCIT, Circle-3(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. The Peerless General Finance & Investment Co. Ltd., PAN-AABCT3043L, 3, Esplanade East, Kolkata-700069, Rep. by-S.K. Tulsian, Adv.
1202/Kol/2019 AY: 2013-14	ITO, Ward-37(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Ankit Sanitation, PAN-AAEFA5230C, 112, College Street, Kolkata-700012, Rep. by-None.
1295/Kol/2019 AY: 2014-15	ACIT, Circle-11(2), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Shristi Housing Development Corporation Ltd. (now amalgamated with Shristi Infrastructure Development Corporation Ltd.), PAN-AAMCS2124A, Plot No. X-1, 2 and 3, Block-EP, Sector-V, Salt Lake City, Kolkata-700091, Rep. by-S.M. Surana, Adv.

1298/Kol/2019 AY: 2012-13	DCIT, Circle-3(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		Shri Punit Jatia, PAN-ACLPJ0397E, 25, Raja Santosh Road, Alipore, Ground Floor, Kolkata-700027, Rep. by-None.
1370/Kol/2019 AY: 2015-16	DCIT, Circle-11(1), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Hindustan Udyog Ltd., PAN-AAACH6606G, 84/1A, Trinity Plaza, Topsia Road, Kolkata-700046, Rep. by-None.
1402/Kol/2019 AY: 2010-11	DCIT, Circle-10(2), Kolkata, Rep. by-Sh. Sankar Halder, JCIT.		M/s. Oriental Carbon & Chemicals Ltd., PAN-AAACO3006F, 31, Duncan House, N.S. Road, Kolkata- 700001, Rep. by-Manish Tiwari, FCA.
1333/Kol/2018 A.Y. 2011-12	ACIT, Circle – 15(1), Kolkata Shri Sankar Halder, JCIT		M/s. ABCI Infrastructures Pvt. Ltd. 6 <sup>th</sup> Floor, Vasundhara, Sarat Bose Road, Bhawanipore, Kolkata – 700 020 [AACCM 3317 R] Rep. By: Shri Pankaj Baid, Advocate
1370/Kol/2018 A.Y. 2014-15	ITO, Ward – 29(1), Kolkata Shri Sankar Halder, JCIT		Ajoy Bhandari & Sons (HUF) 425, Lake Gardens Kolkata – 700 045 [AACHA 5125 N] Rep. By: None
1438/Kol/2018 A.Y. 2010-11	DCIT, Circle - 3(1), Kolkata Shri Sankar Halder, JCIT		M/s. Dozco Infratech Pvt. Ltd. 6, Waterloo Street, 3 <sup>rd</sup> Floor, Kolkata – 700 069. [AACCD 3819 M] Rep. By: Shri A.K. Tibrewal, FCA
1552/Kol/2018 A.Y. 2012-13	ACIT, Circle – 27(2), Haldia Shri Sankar Halder, JCIT		Balageria Central Co Operative Bank Ltd. Saraswatitala, Contai, Purba Medinipur – 721 401 [AAALB 0087 A] Rep. By: Shri Soumitra Choudhury, Advocate
1792/Kol/2018 A.Y. 2013-14	DCIT, Circle – 10(2), Kolkata Shri Sankar Halder, JCIT		M/s. Stewart & Mackertich Wealth Management Ltd. P-104, Tara Tala Road, Kolkata – 700 088. [AADCS 7513 E] Rep. By: Shri A.K. Tibrewal
1909/Kol/2018 A.Y. 2015-16	ACIT, CC – 4(3), Kolkata Shri Sankar Halder, JCIT		Shri Devendra Kumar Mantri 4 <sup>th</sup> Floor, Continental Chambers, BBD Bag, 15A, Hemanta Basu Sarani Kolkata – 700 001 [AIDPM 1867 C] Rep. By: Shri Pankaj Baid, Advocate
1998/Kol/2018 A.Y. 2013-14	DCIT, Circle – 11(1), Kolkata Shri Sankar Halder, JCIT		M/s. Hamilton & Co. Ltd. 13A, New Alipore Road, Kolkata – 700 027. [AAACH 8178 B] Rep. By: Shri S.M. Surana, Advocate

2127/Kol/2018 A.Y. 2004-05	DCIT, Circle – 10(1), Kolkata Shri Sankar Halder, JCIT		M/s. Gillanders Arbuthnot & Co. Ltd. (Formerly GIS Cotton Mills Ltd.) C-4, Gillander House, N.S. Road, Kolkata – 700 001. [AABCG 5367 J] Rep. By: None
2230/Kol/2018 A.Y. 2014-15	ITO, Ward – 45(4), Kolkata Shri Sankar Halder, JCIT		Shri Raj Kumar Didwania, Prop. M/s. Shree Balaji Textiles, 75, Bangur Avenue, Block-D, Kolkata – 700 054. [AGLPD 8453 D] Rep. By: None
2278/Kol/2018 A.Y. 2013-14 2279/Kol/2018 A.Y. 2014-15	ACIT, CC-4(3), Kolkata Shri Sankar Halder, JCIT		M/s. Suprabha Industries Ltd. Continental Chambers, 4 <sup>th</sup> Floor, 15A, Hemanta Basu Sarani, Kolkata – 700 001. [AADCS 9389 J] Rep. By: Shri Pankaj Baid
2327/Kol/2018 A.Y. 2014-15 C.O. No. 133/Kol/2018 A.Y. 2014-15	ACIT, Circle – 40, Kolkata Shri Sankar Halder, JCIT		M/s. Salarpuria Simplex Dwelling LLP 7, Chittaranjan Venue, Kolkata – 700 072. [ABUFS 2750 G] Rep. By: None
2469/Kol/2018 A.Y. 2012-13	DCIT, Circle – 8(2), Kolkata Shri Sankar Halder, JCIT		M/s. Nissin ABC Logistic Pvt. Ltd. 46C, Rafi Ahmed Kidwai Road, 2 <sup>nd</sup> Floor, Kolkata – 700 016. [AABCN 0379 D] Rep. By: None
2562/Kol/2018 A.Y. 2013-14	DCIT, CC-1(1), Kolkata Shri Sankar Halder, JCIT		M/s. M.B. Tea & Allied Products Pvt. Ltd. S.P. Mukherjee Road, Siliguri – 734 005 [AACCM 5819 Q] Rep. By: None
2571/Kol/2018 A.Y. 2012-13 C.O. No. 12/Kol/2019 A.Y. 2012-13	ACIT, Circle – 5(1), Kolkata Shri Sankar Halder, JCIT		M/s. Pushkar Commercial Ltd. 27, Biplabi Trailok Maharaj Sarani, Brabourne Road, 3 <sup>rd</sup> Floor, Unit No. 309, Kolkata – 700 001 [AABCP 8608 H] Rep. By: None
2580/Kol/2018 A.Y. 2009-10 C.O. No. 9/Kol/2019 A.Y. 2009-10	ACIT, Circle – 12(2), Kolkata Shri Sankar Halder, JCIT		M/s. Shree Baidyanath Ayurved Bhawan Pvt. Ltd. 1, Gupta Lane, Kolkata – 700 006 [AAECS 5408 D] Rep. By: Shri S.M. Surana, Advocate
112/Kol/2019 A.Y. 2007-08	ITO, Ward – 34(3), Kolkata Shri Sankar Halder, JCIT		M/s. D.K. Industries 2, Clive Ghat Street, 3 <sup>rd</sup> Floor, Kolkata – 700 001 [AABFD 9250 E] Rep. By: None
186/Kol/2019 A.Y. 2011-12	ACIT, Circle – 61, Kolkata Shri Sankar Halder, JCIT		Shri Malay Kapat 35/2/2E, Unique Park Behala Kolkata – 700 039 [AGAPK 6657 K] Rep. By: None
231/Kol/2019 A.Y. 2013-14	DCIT, Circle – 2(2), Kolkata Shri Sankar Halder, JCIT		M/s. Premier World Technology Ltd. 17/1C, Alipore Road, Kolkata. [AABCP 8303 P] Rep. By: Shri A.K. Tibrewal, FCA

563/Kol/2019 A.Y. 2014-15	ITO, Ward – 27(4), Haldia Shri Sankar Halder, JCIT		Shri Asrail Khan Bacchipur, Bhagawanpur, Egra, Purba Medinipur – 721 429 [AYUPK 1217 H] Rep. By: None
629/Kol/2019 A.Y. 2012-13	ITO, Ward – 48(4), Kolkata Shri Sankar Halder, JCIT		M/s. Subash Kumar Agarwal 114, J.N. Mukherjee Road, Ghusray, Howrah – 711 106 [ABUFS 7487 E] Rep. By: Shri Subash Agarwal, Advocate
754/Kol/2019 A.Y. 2013-14 C.O. No. 20/Kol/2019 A.Y. 2013-14	ACIT, Circle – 34, Kolkata Shri Sankar Halder, JCIT		Shri Anil Kumar Bothra Shop No. 02, V.D. Service Complex, Opp. SBI, GIDC Estate Pandesara, Surat, Gujarat – 394221 [AEFPB 1006 A] Rep. By: None
815/Kol/2019 A.Y. 2015-16	DCIT, Circle – 41, Nadia Shri Sankar Halder, JCIT		Smt. Sukla Sarkar B-12/217, Kalyani, Nadia, 741 235 [DFCPS 8381 Q] Rep. By: None
844/Kol/2019 A.Y. 2011-12	ACIT, Circle – 61, Kolkata Shri Sankar Halder, JCIT		Smt. Moushumi Ghosh 27, Brabourne Road, Narayani Building, Kolkata – 700 001 [ADVPG 3183 A] Rep. By: None
1066/Kol/2019 A.Y. 2011-12	ACIT, Circle – 7(2), Kolkata Shri Sankar Halder, JCIT		M/s. Sree Mudranalaya Technology Pvt. Ltd. Upper Ground Floor, Terminus Building, BG-12, Action Area-1B, New Town, Kolkata – 700 156 [AAKCS 1142 A] Rep. By: Shri P.K. Sanghai, FCA
1031/Kol/2019 Assessment Year 2013-14	ACIT, Circle-9(2), Kolkata Rep by – Sankar Halder, JCIT		M/s Sunshine Awasan Pvt. Ltd. 161/1, M.G. Road, Bangur Building, Room No.30, 1 <sup>st</sup> Floor, Kolkata – 700007. [PAN-AAKCS1130N] Rep. By – None
1042/Kol/2019 Assessment Year 2006-07	ACIT, Cir-11(2), Kolkata Rep by – Sankar Halder, JCIT		M/s Visa International Ltd. Visa House, 8/10, Alipore Road, Kolkata – 700027. [PAN – AAACV8649P] Rep. By – None
1150/Kol/2019 Assessment Year 2014-15	JCIT(OSD), Circle-6(1), Kolkata Rep by – Sankar Halder, JCIT		M/s Coalsale Co. Ltd. 2, Brabourne Road, 4 <sup>th</sup> Floor, Kolkata-1. [PAN – AABCC6040N] Rep. By – Shri S. M. Surana, Advocate
1070/Kol/2019 Assessment Year 2014-15	ITO, Ward-1(1), Asansol Rep by – Sankar Halder, JCIT		M/s Kalipahari Pachwai & C.S. Shop [PAN-AAHFK5302Q] Rep. By – None
1080/Kol/2019 Assessment Year 2014-15	ACIT, Cir-22, Kolkata Rep by – Sankar Halder, JCIT		M/s D B Desai Haribhakti & Co. 1A, 8 Dr. Rejendra Road, Bhownapore, Kolkata – 700020. [PAN-AACFD3614K] Rep. By – Ms. Priti Kumari Rai, CA

1291/Kol/2019 Assessment Year 2012-13	DCIT, Circle-3(1), Kolkata Rep by – Sankar Halder, JCIT	M/s Bindu Media Pvt. Ltd. 9, Crooked Lane, 2 <sup>nd</sup> Floor, Room No.14, Kolkata – 700069. [PAN-AABCB8572A] Rep by. – Ankit Jalan, Advocate
1381/Kol/2019 Assessment Year 2014-15	ITO, Ward-1(2), Kolkata Rep by – Sankar Halder, JCIT	M/s. Nathdwara Developers Pvt. LTD., Room No.M-12, Jabakusum Building, 34, C.R Avenue, Kol-12. [PAN-AACCN6474A] Rep by.-None
1401/Kol/2019 Assessment Year 2007-08	ITO, Ward-44(1), Kolkata Rep by – Sankar Halder, JCIT	Shri Manoj Kr. Jain 19, Galief Street, Kolkata -700004. [PAN-ACOPJ3303K] Rep. By- None
1472/Kol/2019 Assessment Year 2007-08	DCIT, Circle-3(1), Kolkata Rep by – Sankar Halder, JCIT	M/s MSTC Ltd. 225C, A.J.C. Bose Road, Tivoli Park, Kol-20. [PAN-AACCM0021E] Rep. By – None
1587/Kol/2019 Assessment Year 2014-15	ACIT, Circle-2, Asansol Rep by – Sankar Halder, JCIT	Jagannath Mondal Parbati Legacy, Flat No.301, Apcar Garden(E), Asansol [AJXPM1122H] Rep. By – None
1600/Kol/2019 Assessment Year 2014-15	JCIT(OSD), CC-1(4), Kolkata Rep by – Sankar Halder, JCIT	Sri Nityanand Sonthalia 1 <sup>st</sup> Floor, Jayantika Apartment, 34, Pankaj Mallick Lane, Kolkata – 700019. [PAN-ALDPS5358M] Rep by – Nirav Sheth, CA
1601/Kol/2019 Assessment Year 2015-16	JCIT(OSD), CC-1(4), Kolkata Rep by – Sankar Halder, JCIT	Sri Kusumlata Sonthalia 1 <sup>st</sup> Floor, Jayantika Apartment, 34, Pankaj Mallick Lane, Kolkata – 700019. [PAN-ABBPA8446Q] Rep by – Nirav Sheth, CA
1607/Kol/2019 Assessment Year 2014-15	DCIT, Circle-3(1), Kolkata Rep by – Sankar Halder, JCIT	M/s Govind Steel Company Ltd. 219, Chittaranjan Avenue, Seksaria House Girish Park, Kolkata - 700 [PAN- ALDPS5358M] Rep by – Nirav Sheth, CA
1613/Kol/2019 Assessment Year 2014-15	ITO, Ward-1(2), Kolkata Rep by – Sankar Halder, JCIT	M/s Ishan Sales Pvt. Ltd. 4 <sup>th</sup> Floor, Room No.407, Krishna Building, 224, AJC Bose Road, Kol-18. [PAN-AABCI6800L] Rep. By – None
1704/Kol/2019 Assessment Year 2009-10	ACIT, Cir-29, Kol Rep by – Sankar Halder, JCIT	Shri Gopal Krishna Jaidka (Legal Heir of Late Surendra Nath Jaidka) 77,S.P. Mukherjee Road, Kolkata – 700026. [PAN-ACWPJ5359D] Rep By- None
1722/Kol/2019 & 1723/Kol/2019 Assessment Year 2015-06	ACIT, Circle-I, Siliguri Rep by – Sankar Halder, JCIT	Gobinda Das Prop. M/s Baba Loknath Enterprises, Rupsingh Jote, Gossapur, Bagdogra, Siliguri 734014. [PAN-AFSPD6091B] Rep by – None



1801/Kol/2019 Assessment Year 2009-10	DCIT, Circle-9(1), Kol. Rep by – Sankar Halder, JCIT	M/s Black Burn and Company Private Limited 65, Cotton Street, 3 <sup>rd</sup> Floor, Burrabazar, Kolkata -700007. [PAN-AABCB5171H] Rep. By – S.M. Surana, Advocate
440/Kol/2018 Assessment Year 2011-12	DCIT, Circle-10(1), Kolkata Rep by – Sankar Halder, JCIT	M/s KND Engineering Technologies Ltd. 7A, Hospital Road, Kol-700072 [PAN-AABCK2863R] Rep. By-None
118/Kol/2015 Assessment Year 2004-05	ACIT, Cir-39, Midnapore Rep by – Sankar Halder, JCIT	M/s. MPS Greenery Developers Limited Dighisole, Dohijuri, Jhargram, Dist-Paschim Medinipur, PIN-721504. [PAN-AADCM1405B] Rep. By – None
2091/Kol/2017 Assessment Year 2014-15	ITO, Ward-6(1), Kolkata Rep by – Sankar Halder, JCIT	Sri Manoj Rathi Flat No.2MC, Manikaran, 3B, Ram Mohan Mullick Garden Lane, Beliaghata, Kol-1. [PAN-ADFPR4775B] Rep. by – Rajeeva Kumar, Advocate
138/Kol/2017 Assessment Year 2010-11	DCIT, CC-2(1), Kolkata Rep by – Sankar Halder, JCIT	M/s SRA Merchandise Pvt. Ltd. 5A, Space Town Housing Complex, VIP Road Block-1, Kolkata – 700052. PAN-AAMCS5239C] Rep. By – Nirav Sheth, ACA
2442/Kol/2018 Assessment Year 2010-11	ITO, Ward-4(1), Kolkata Rep by – Sankar Halder, JCIT	M/s Rajnigandha Sales Pvt. Ltd., 51/18, Ramganj, Kanpur-208001. [PAN-AADCR5159D]Rep. By - None

Date of concluding the hearing : August 23<sup>rd</sup>, 2019  
 Date of pronouncing the order : August 28<sup>th</sup>, 2019

### **ORDER**

#### **Per Bench:-**

Admittedly the tax effect in all these revenue appeals, is less than Rs.50,00,000/-. The cross- objections are filed in support of the order of the Id. CIT(A). In Circular No. 17/2019, dt. 08/08/2019 vide F. No. 279/ Misc. 142/2007-IT](Pt.), the CBDT had modified Circular No. 3 of 2018 dt. 11/07/2018. Further, the CBDT in its circular F. No. 279/Misc./M-93/2018-IT], dt. 20/08/2019, has clarified that the revised monetary limits, so mentioned in Circular No. 17/2019 is applicable to all pending appeals. As per these circulars all the revenue appeals filed before the ITAT, having tax effect of less than Rs.50,00,000/- have to treated as withdrawn.

2. The Ahmedabad Bench of the ITAT in the case of *ITO vs. Dinesh Madhavlal Patel in ITA No. 1398/Ahd/2004, Assessment Year 1998-99, order dt. 14/08/2019*, while disposing off the appeal along with 627 others appeals, held as follows:-

*“5. Having considered the rival submissions and having perused the material on record, we do not have slightest of hesitation in holding that the concession extended by the CBDT not only*

applies to the appeals to be filed in future but it is also equally applicable to the appeals pending for disposal as on now. Our line of reasoning is this. The circular dated 8th August 2019 is not a standalone circular. It is to be read in conjunction with the CBDT circular no 3 of 2018 (and subsequent amendment thereto), and all it does is to replace paragraph nos. 3 and 5 of the said circular. This is evident from the following extracts from the circular dated 8<sup>th</sup> August 2019:

2. As a step towards further management of litigation, it has been decided by the Board that monetary limits for filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly, the table for monetary limits specified in Para 3 of the Circular shall read as follows:

**S.No. Appeals/SLPs in Income-tax matters Monetary Limit (Rs.)**

**1 Before Appellate Tribunal 50,00,000**

**2 Before High Court 1,00,00,000**

**3 Before Supreme Court 2,00,00,000**

3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one assessment years is passed, para 5 of the circular is substituted by the following para:

**“5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order/ judgement involves more than one assessee, each assessee shall be dealt with separately”**

4. The said modifications shall come into effect from the date of issue of this Circular.

6. Clearly, all other portions of the circular no. 3 of 2018 (supra) have remained intact. The portion which has remained intact includes paragraph 13 of the aforesaid circular which is as follows:

**13. This Circular will apply to SLPs/ appeals/ cross objections/references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/ appeals/ cross objections/references. Pending appeals below the specified tax limits in para 3 above may be withdrawn/ not pressed.**

7. In view of the above discussions, we hereby hold that the relaxation in monetary limits for departmental appeals, vide CBDT circular dated 8th August 2019 (supra) shall be applicable to the pending appeals in addition to the appeals to be filed henceforth.

8. Learned Commissioner (DR) then submits liberty may kindly be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals in the cases (i) in which it can be demonstrated that the appeals are covered by the exceptions, and (ii) which are inadvertently included in this bunch of appeals, wherein the

*tax effect, in terms of the CBDT circular (supra), exceeds Rs 50,00,000. None opposes this prayer; we accept the same. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly included in the appeals so summarily dismissed, either owing to wrong computation of tax effect or owing to such cases being covered by the permissible exceptions- or for any other reason, and we will take appropriate remedial steps in this regard.*

*9. In the light of the above discussions, all the appeals stand dismissed as withdrawn. As the appeals filed by the Revenue are found to be non-maintainable and as all the related cross-objections of the assessee arise only as a result of those appeals and merely support the order of the CIT(A), the cross objections filed by the assessee are also dismissed as infructuous. Ordered, accordingly."*

3. Respectfully following the same and while giving liberty to the parties as per Para 8 of the order of the Ahmedabad Bench of the ITAT (supra), we dismiss all these appeals of the revenue as withdrawn. As the cross-objections are filed only in support of the order of the ld. CIT(A), these are dismissed as not maintainable.

***Kolkata, the 28<sup>th</sup> day of August, 2019.***

***Sd/-***  
**[Aby T. Varkey]**  
Judicial Member

***Sd/-***  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 28.08.2019  
{SC SPS}

*Copy of the order forwarded to:*

**1. The appellant:**

**2. The Respondent:**

**3. CIT**

**4. CIT(A)**

**5. DR**

**6. Guard File**

**True copy  
By order**

**Assistant Registrar  
Income Tax Appellate Tribunal  
Kolkata Benches, Kolkata**