

OD - 28

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]

ORIGINAL SIDE

ITAT/88/2026
IA NO: GA/1/2026, GA/2/2026
PRINCIPAL COMMISSIONER OF INCOME TAX 13 KOLKATA
VS
SRI TANMOY DUTTA

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE UDAY KUMAR
Date : 6th May, 2026

Appearance :
Mr. Amit Sharma, Adv.
...for appellant.

Mr. Pranit Bag, Adv. (VC)
Ms. Swapna Das, Adv.
Mr. Siddharth Das, Adv.
...for respondent.

The Court : Affidavit of service filed today in Court is taken on record.

There is a delay of 147 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned.

The application being IA NO: GA/1/2026 is allowed.

Heard learned counsel appearing for the respective parties.

The appeal is admitted on the following substantial questions of law :

"i) Whether on the facts and in the circumstances of the case, the Learned Tribunal erred substantially in law in allowing the appeal of the assessee by ignoring the fact that the assessee was involved in wholesale garment business through his two proprietorship

concerns, M/s Dhankuber Bhandar and M/s Maha Laxmi Stores and maintained two bank accounts bearing A/c No.1172102000000666 and 1172102000000675 in the name of his two proprietorship concerns with IDBI Bank Ltd., Sarat Bose Road, Kolkata as well as the transactions made through the said accounts remain undisclosed?

(ii) Whether on the facts and in the circumstances of the case the Learned Tribunal erred in law in deleting the addition of Rs.6,90,75,400/- made by the Assessing Officer by ignoring the fact that the assessee had never explained the source of cash deposits amounting to Rs.6,90,75,400/- in two bank accounts for F.Y. 2012-13 either before the Assessing Officer or before the Appellate Authority?

iii) Whether the Learned Tribunal erred substantially in law in ignoring the legal position that transfer of cash deposits amounting to Rs.6,90,75,400/- from his aforesaid two bank accounts to third parties and giving their names and PANs will not absolve the assessee from discharging the onus and burden of proof regarding the source of the cash deposits made in his two undisclosed bank accounts?

iv) Whether the Learned Tribunal erred substantially in law in passing the impugned order by ignoring the fact that though the respondent assessee had opted for IDS 2016, he had disclosed only a meagre amount of income claiming that the same was the commission received but he did make true and complete declaration in respect of income from wholesale garment business chargeable to tax under the Income Tax Act, 1961 for A.Y. 2013-14 under Section 183 of the Income Disclosure Scheme, 2016?

v) Whether the Learned Tribunal erred substantially in law in passing the impugned order by ignoring the applicability of provisions of Section 197(c) of the IDS 2016 Scheme in assessing the income escaped assessment under 147/148 of the Income Tax Act, 1961 as there was no declaration by the assessee in respect of income from wholesale business?"

The appellant is directed to file requisite number of informal paper books prepared out of court enclosing therein all relevant papers and documents used before the learned trial court within 10 (ten) weeks from date by serving copies thereof to the learned Advocate for the respondent.

Settlement of index and all other formalities are dispensed with.

Since the respondent is represented, service of notice of appeal stands dispensed with.

Let this matter appear in the Monthly List of August 2026.

GA/2/2026 stands disposed of.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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