OD-16

IA No: GA/2/2025
ITAT/145/2025
THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

Subrata Gangopadhyay @ Subrato Gangopadhyay
Versus
Income Tax Officer, Ward – 53(4), Kolkata

Before:
The Hon'ble JUSTICE SOUMEN SEN, CHIEF JUSTICE (ACTING)
And
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 18th September 2025

Appearance:
Mr. Anil Kr. Dugar, Advocate
Mr. Somnath Bera, Advocate
Ms. Nupur Chaudhuri, Advocate
for the appellant

Mr. Prithu Dudhoria, Advocate
for the respondent

The Court: 1.The reopening of the assessment under section 148 of the Income Tax Act, 1961 (hereinafter referred to as the "said Act"), based on material evidence provided by the CBI following the search operation, and the assessment order for the year 2002-03 dated 23rd December, 2008 which was not interfered both by the CIT (Appeal) as also by the Income Tax Appellate Tribunal 'B' Bench, Kolkata, is under challenge.

2. The assessee is an employee of BSNL. The CBI investigation revealed disproportionate assets that have led to reopening of the case.

3. Learned Advocate appearing on behalf of the appellant is disputing the reopening of the assessment under Section 148 of the said

Act but has restricted his submission to the year relevant to the assessment of the income. It is submitted that anything unearthed by the CBI cannot be led back prior to 2004-05 as all necessary details and documents were furnished before the Assessing Officer.

4. We are unable to accept such submission by reason of the fact that the CBI found disproportionate assets and the assessing officer reopened the case on the basis of materials by recording reasons. The assessee had been given opportunity by the assessing officer to explain the source of fund and the incriminating material suggesting unearthed income not merely restricted to the financial year under consideration. The orders of the Assessing Officer, CIT (Appeal) and the Appellate Tribunal, on analysis of all relevant fact, have come to a definite finding that the Assessing Officer as also CIT (Appeal) was correct having regard to the information supplied by the CBI and inability on the part of wife of the assessee to disclose the source of income for which addition was allowed. The CIT (Appeal) while passing the impugned order confirmed the addition finding that so called sari business of his wife was merely for laundering the money. The report of the Assessing Officer was called for by the CIT (Appeal) which confirmed that no such business existed.

5. The order of the Tribunal confined to the assessment year 2002-03 is called for interference in absence of the cross appeal. There is no need to go into the question with regard to the findings in favour of the

appellant in respect of the return filed for the assessment year 2005-06 which was allowed.

6. The appeal is accordingly dismissed.

7. IA No: GA/1/2025 is also dismissed.

(SOUMEN SEN, CJ (ACTING))

(RAJA BASU CHOWDHURY, J.)

akg/R. Bose