

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, HON'BLE ACCOUNTANT MEMBER**

ITA NO.238/MUM/2018 (A.Y: 2013-14)

M/s. Sandeep Acid Chem Private Limited D-801, Balaji Garden Sector 11 Koper Khairne Navi Mumbai – 400 709 PAN: AAACS7935B	v.	The Income Tax Officer Ward-2(3)(3)/CIT City 2 Aayakar Bhavan Mumbai
(Appellant)		(Respondent)

Assessee by : Shri N.R. Aggarwal
Department by : Shri Chaudhary Arunkumar singh

Date of Hearing : 20.08.2019
Date of Pronouncement : 30.09.2019

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals)–6, Mumbai [hereinafter for short "Ld. CIT(A)"] dated 16.10.2017 for the A.Y. 2013-14.
2. The only ground in the appeal of the assessee is in respect of sustaining the disallowance on additional depreciation on purchase of new plant and machinery.

3. At the time of hearing, Ld. Counsel for the assessee furnished additional evidences in the form of copy of bills from M/s. S.P. Chemi Equipments and M/s. Fine Pack Structure Pvt. Ltd., and ledger confirmations to prove that the assessee made purchases of plant and machinery from those parties. Ld. Counsel for the assessee submits that copies of invoices could not be furnished before the lower authorities as the same were not traceable in the records of the assessee and subsequently some of the evidences were obtained from the parties and since these materials go to the root of the matter the same may be admitted and remitted to the file of the Assessing Officer for examination.

4. Ld. DR has no serious objections in sending back the matter to the file of the assessing officer.

5. We have heard the rival submissions and perused the orders of the authorities below. On a perusal of the additional evidences furnished before us, we are of the view that these evidences go to the root of the matter of allowance of depreciation on machinery, the same are admitted. These evidences have to be examined by the Assessing Officer as these evidences were not available for verification. Thus, we restore all these evidences and the issue in hand to the file of the Assessing Officer for denovo adjudication in accordance with law. The assessee may file all

these evidences before the assessing officer to substantiate its claim. Needless to say that Assessing Officer shall provide adequate opportunity of being heard to the assessee.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on the 30th September, 2019

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Mumbai / Dated 30/09/2019
Giridhar, Sr.PS

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum