

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “B” BENCH: BANGALORE**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SMT BEENA PILLAI, JUDICIAL MEMBER**

**ITA. No. 343/Bang/2019  
Assessment Year: 2013-14**

<b>M/s. Sri Byrava Civil Engineering Works, No. 280, 6<sup>th</sup> Main Road, Ist B Block, Jayanagar, Bangalore – 560 011. PAN: AAKFS8351E</b>	<b>vs.</b>	<b>The Assistant Commissioner of Income Tax, Circle 7 (2) (1), Bangalore.</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Appellant by</b>	<b>:</b>	<b>Shri N. Shama Bhat, CA</b>
<b>Respondent by</b>	<b>:</b>	<b>Shri Priyadarshi Mishra, Addl. CIT (DR)</b>

<b>Date of Hearing :</b>	<b>06.10.2021</b>
<b>Date of Pronouncement :</b>	<b>12.10.2021</b>

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER**

Present appeal is filed by assessee against the order dated 26.12.2018 passed by Ld.CIT(A)-7, Bangalore for Assessment Year 2013-14. The Ld.AR submitted that, the assessee is a partnership firm carrying on the business of Work Contract for Government and Local Government bodies. For the Assessment Year 2013-14, assessment order was passed by the Ld.AO under section 143(3) making following additions:

- i) Disallowance of Rs. 2,01,46,203/- Out of Purchases for want of Creditors confirmation and
- ii) Adding back of Rs. 7,00,000/- Received from Ms. Sushma as unexplained Cash Credits, under section 68.

Aggrieved by these additions appeal was filed before the Ld.CIT(A). The Ld.CIT(A) passed order dismissing the appeal by not admitting additional evidence, under rule 46A.

Aggrieved by the order of Ld.CIT(A), assessee is in appeal before us. We have considered the submissions of both sides.

2. It has been submitted by the Ld.AR that, these additional evidences would be necessary to consider the claim of assessee. The Ld.DR submitted that, the issue may be remanded to the Ld.CIT(A).

We have perused the submissions advanced by both sides in the light of records placed before us.

2.1 We note that the Ld.CIT(A) did not admit the additional evidences filed by assessee. It is the submission of the assessee that the assessee produced confirmation letters in respect of 6 parties out of total 41 at the time of assessment proceedings. However, due to age, assessee could not take any further steps and the assessment order was passed before 31.03.2016. The assessee could not get any further details during the interregnum period. It was subsequently that details regarding other parties was sought which were produced before the Ld.CIT(A) additional evidence.

2.2 In our view, the Ld.CIT(A) should have admitted the additional evidence and decided the issue on merits. In any event, no purpose

will be solved by remanding the issue to the Ld.CIT(A) as he would ultimately call for remand report from the Ld.AO. Therefore, we are inclined to remand this issue to the Ld.AO. The Ld.AO shall call for necessary documents and take necessary steps to verify the details filed. The Ld.AO is directed to consider the issue afresh in the light of evidences filed by the assessee in accordance with law.

**Accordingly the grounds of appeal filed by the assessee is allowed for statistical purposes.**

**In the result, the appeal filed by the assessee stands allowed for statistical purposes.**

Order pronounced in open court on 12<sup>th</sup> October, 2021.

Sd/-  
**(B.R. BASKARAN)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(BEENA PILLAI)**  
**JUDICIAL MEMBER**

Dated: 12<sup>th</sup> October, 2021.  
/MS/

Copy to

1. The Appellant
2. The Respondent
3. CIT(A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore