

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.82/NAG/2019  
निर्धारण वर्ष / Assessment Year: 2015-16

M/s. Shrirang Films, C/o. M/s. Loya Bagri & Co., Chartered Accountants, Gandhibag, Nagpur- 440002. PAN : AADFS4607C	Vs.	ITO, Ward-5, Amravati.
Appellant		Respondent

Assessee by : Shri Rajesh V. Loya  
Revenue by : Shri G. J. Ninawe  
Date of hearing : 03.11.2022  
Date of pronouncement : 29.12.2022

**आदेश / ORDER**

**PER S. S. GODARA, JM:**

This assessee's appeal for assessment year 2015-16 arises against the CIT(A)-1, Nagpur's order dated 02.01.2019 passed in case no.CIT(A)-1/0605/2017-18/400, involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It is noticed at the outset that so far as the assessee's sole substantive grievance challenging correctness of both the learned lower authorities' action adding the alleged unexplained cash credits addition of Rs.5,75,000/- in issue, learned counsel has filed on record its additional evidence application as follows :-

*“The assessee request your honour to kindly allow to present additional evidence in the appeal filed by the assessee. It is respectfully submitted that the assessee could not file the evidence since sufficient opportunity was not given at the time of assessment proceedings. Following documents which are enclosed in the paper book already furnished are additional evidence for which the permission is being sought.*

*(1) Item at Sr No. 10 and 11 are copy of ledger account in which the advance of Rs.5,75,000/- paid to Abarao Annanaji Kalbande is recorded. They are the part of books of accounts and is being referred to show the entry on the date of payment and its treatment in the books of accounts.*

*(2) Item No 12 is the decision of Hon’ble District Court. There was a dispute in court between assessee and Abbarao Annaji Kalbande. The Hon’ble Civil Judge, District Court dismissed the petition in the year 2014 ex-parte and the copy of the decision was obtained on 7th August, 2014. The loss was booked in the A.Y.2015-16 on the basis of this document.*

*We request your Hon’our to kindly allow the above-mentioned evidences to be placed on record which would require consideration in the interest of justice.*

*We request your goodself to kindly permit to submit the additional evidence for the act of which we would be highly obliged.”*

3. Learned departmental representative could hardly dispute that the above ledger entries as well as legal developments hereinabove require factual verification at the Assessing Officer’s end since going to root of the matter. Faced with this situation, I deem it proper to restore the assessee’s instant sole substantive grievance back to the Assessing Officer for his appropriate adjudication preferably within three effective opportunities of hearing subject to the condition of that it shall this taxpayer’s risk and responsibility only to file all the necessary evidence at its own level. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced on this 29<sup>th</sup> day of December, 2022.

Sd/-  
(S. S. GODARA)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 29<sup>th</sup> December, 2022.

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Nagpur.
4. The Pr. CIT-1/2/3, Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर /  
DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.