

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनोमोहन दास न्यायिक सदस्य का समक्ष।

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM,
AND HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 427/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2018-19)

M/s.PKM Metal Buildings Company Pvt. Ltd. 43/17, Thulangum Thandalam Village Dimmasamudram Post Near Vellagate Kancheepuram, Chennai-631 502.	बनाम / Vs.	Income Tax Officer Corporate Ward-5(2) Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAHCP-6176-E		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Shrenik Chordia (C.A)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D.Hema Bhupal (JCIT) -Ld.DR
सुनवाई की तारीख/ Date of Hearing	:	26-04-2023
घोषणा की तारीख / Date of Pronouncement	:	26-04-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 07-02-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.143(3) r.w.s 144B of the Act on 29-09-2021. In the assessment order, the assessee was saddled with certain addition of turnover based on difference in 26AS information. The Ld. CIT(A) confirmed the same on the ground that the assessee

did not furnish sufficient evidences to substantiate its grounds of appeal. Aggrieved, the assessee is in further appeal before us.

2. Before us, Ld. AR has filed petition under Rule 29 pleading for admission of additional evidences. The Ld AR also placed on record a detailed chart reconciling the differences. The Ld. Sr. DR opposed admission of additional evidences at this stage.

3. We find that the only reason for impugned additions was the fact that the assessee could not furnish sufficient evidences before lower authorities. The additional evidences furnished before us would have material bearing on the impugned issue. Considering the same, we admit the same and direct Ld. AO to examine the same and re-adjudicate the impugned issues after affording opportunity of hearing to the assessee. The assessee is directed to substantiate its claim.

4. The appeal stand allowed for statistical purposes.

Order pronounced in open court on 26th April, 2023.

Sd/-
(MANOMOHAN DAS)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 26-04-2023

DS

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त/CIT 4. विभागीय प्रतिनिधि/DR 5. गार्ड फाईल/GF