

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC": NEW DELHI
BEFORE Shri C.M. Garg, Judicial Member**

ITA No. 2829/Del/2022
(Assessment Year: 2018-19)

SPL Industries Ltd, Office No202, 2 nd Floor, Vikramadiyta Tower, Alaknand Market, Kalkaji, South Delhi (Appellant)	Vs. DCIT, Circle-24(1), New Delhi (Respondent)
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PAN: AAACS0343R

Assessee by :	Dr. Rakesh Gupta, Adv Sh. Deepesh Garg, Adv Sh. Shrey Jain, Adv
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Revenue by:	Sh. Om Parkash, Sr. DR
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Date of Hearing	11/05/2023
Date of pronouncement	14/07/2023

ORDER

1. This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre (NFAC) dated 25.10.2022 for AY 2018-19.

Application of assessee under Rule 29 of the Income Tax Rules, 1963

2. The Id counsel of assessee submitted that the assessee seeks to file some additional evidence which is crucial for adjudication of assessee's appeal and goes to the root of the matter, therefore, the assessee may kindly be allowed to submit additional evidence now for the first time before the Tribunal. In the application, it has been stated that as the assessee was not aware of the significance of these evidences at that point of time and it was only when the assessee contacted Dr. Rakesh Gupta for representing the appeal the assessee realized the importance of these evidence and their relevance to the

grievance of the assessee. Therefore, the additional evidence may kindly be admitted for consideration and adjudication of the appeal of the assessee.

3. The Id Sr. DR opposed to the admission of the additional evidence however, he did not controvert that the additional evidence sought to be admitted by the assessee are relevant to the grievance of the assessee and goes to the root of the matter.

4. On careful consideration of the above submissions, I note that the present case pertains to upholding of disallowance made by the AO u/s 36(1)(va) of the Act wherein, the assessee seeks to establish that there was no delay on the part of the assessee in payment of employee's contribution to provident fund and ESI. From the application under consideration, I note that the assessee wants to submit copy of screen shot of the website of EPF Challan Portal showing due date for remittance of EPF for the May 2017, copy of e-mail sent by the assessee to EPF department which are relevant for the adjudication of the grievance of the assessee. Therefore, additional evidence submitted by the assessee is admitted for consideration. Application of the assessee is allowed.

5. Since, in the earlier part of this order, I have admitted additional evidence of the assessee which are for the first time produced before the Tribunal, therefore, after admission of additional evidence the matter is restored back to the file of the AO for framing afresh assessment order after taking into consideration the additional evidence and explanation of the assessee and after allowing due opportunity of hearing to the assessee. Needless to say that the AO shall reframe the assessment order without being influenced with the earlier assessment order and first appellate order.

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

Order pronounced in the open court on 14/07/2023.

**-Sd/-
(C. M. GARG)
JUDICIAL MEMBER**

Dated: 14/07/2023
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi