

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR “SMC” BENCH :NAGPUR [VIRTUAL HEARING]  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.336/NAG./2022  
Assessment Year 2018-2019

Shri Bajirao Keshavrao Shejul, C/o. Econmic Explosives Ltd., Vill-Shiva Sawanga, Dist. Nagpur. PIN – 440 017. Maharashtra PAN AECPS8027F	vs.	The Assistant Director of Income Tax, CPC, Bengaluru.
(Appellant)		(Respondent)

For Assessee :	Shri Akshay Rathi
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	20.03.2024
Date of Pronouncement :	30.04.2024

**ORDER**

This assessee’s appeal for assessment year 2018-2019, arise against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2022-23/1045681414(1) dated 19.09.2022 involving proceedings u/s.154 of the Income Tax Act, 1961 (in short “the Act”).

Heard both the parties. Case file perused.

2. The assessee pleads the following substantive grounds in the instant appeal :

1. *“The CPC erred in making an addition of Rs.26,68,838/- which relates to bonus amount. The amount of bonus was not paid at the time of filling of 3CD. The amount of Bonus*

*was paid before the due date of filling return of Income, so adding back the liability of section 43B to total income is incorrect.*

*2. Any other grounds which shall be prayed at the time of hearing.*

*3. That it is prayed that the additions of Rs.26,68,838/- made by the CPC vide order u/s.154 of the Income Tax Act, 1961 in the Return of Income of the assessee shall be deleted.”*

3. It emerges during the course of hearing that the assessee's sole substantive grievance challenging correctness of both the learned lower authorities action disallowing/adding bogus amount of Rs.26,68,838/-, requires more a factual verification than any substantive adjudication in light his stand through-out that the same had not been paid at the time of filing of Form 3CD report but before the “due” date of filing of return only. Faced with this situation and in light of the clinching fact that neither of the learned lower authorities could factually rebut the assessee's stand in their respective order(s); it is deemed appropriate in the larger interest of justice to restore this sole substantive issue back to the Assessing Officer for his afresh appropriate adjudication as per law subject to a rider that it shall be the taxpayer's risk and responsibility only to plead and prove all the necessary facts in

consequential proceedings within three effective opportunities of hearing. Ordered accordingly.

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

Order pronounced in the open Court on 30.04.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 30<sup>th</sup> April, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Nagpur concerned
4.	D.R. ITAT, "SMC" Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,  
Pune.