

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.854/Bang/2024
Assessment Year: 2018-19

Sri Mallikarjun Hamantaraya Ammapur H.No.32/113 to 116, Sapthagiri Nilaya Bhageerath Colony Lingasguru 584 122  <b>PAN NO : AIHPA6808M</b>	<b>Vs.</b>	DCIT Circle-1 Gulbarga
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri V. Srinivasan, A.R.
<b>Respondent by</b>	:	Sri V. Parithivel, D.R.

<b>Date of Hearing</b>	:	06.06.2024
<b>Date of Pronouncement</b>	:	06.06.2024

**O R D E R**

**PER KESHAV DUBEY, JUDICIAL MEMBER:**

This appeal by assessee is directed against the order of NFAC for the assessment year 2018-19 dated 23.2.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

**2.** Facts of the issue are that ld. NFAC issued a notice on the following dates for which there was no response from the assessee.

Sr.No.	Date of Notice issued	Date of hearing	Remarks
1.	26.10.2023	02.11.2023	No response
2.	09.11.2023	16.11.2023	No response
3.	09.12.2023	11.12.2023	No response
4.	12.12.2023	19.12.2023	Appellant has uploaded only copy of ITR & GOA
5.	07.02.2024	13.02.2024	No response

**2.1** There was no proper response from assessee before NFAC. Hence, the Id. NFAC confirmed the addition made by Id. AO at Rs.3,77,45,946/- towards unsubstantiated contractual payments made by assessee in the assessment year under consideration. Against this assessee is in appeal before us.

**3.** We have heard the rival submissions and perused the materials available on record. The Id. A.R. filed detailed documents before us as follows:

<u>SL. NO</u>	<u>PARTICULARS</u>	<u>PAGES FROM</u>	<u>TO</u>	<u>FILED/ AVAILABLE BEFORE AO/CIT[A]</u>
1.	Copy of the ITR Acknowledgement alongwith the computation of total income and financials, Audit Report for AY 2018-19	01	31	CIT[A]
2.	Copy of the reply dated 24/11/2020 filed in response to notice u/s.142[1] of the Act dated 24/11/2020 alongwith the following in the case of the sub-contractors:	32	36	CIT[A]
3	<b>RAVI KEERAPPA CHAVAN</b>			
3.1	Annexure-A1 - Account copy	37	43	
3.2	Annexure-A2 - Form 16A	44	45	
3.3	Annexure-A3 - Confirmation	46	46	
3.4	Annexure-A4 - Copy of Agreement	47	48	
3.5	Annexure-A5 - Computation of total income for the Assessment year 2018-19	49	49	
4	<b>PATIL RUDRAGOUNDA</b>			
4.1	Annexure-B1 - Account copy	50	50	
4.2	Annexure-B2 - Form 16A	51	52	
4.3	Annexure-B3 - Confirmation	53	53	
4.4	Annexure-B4 - Copy of Agreement	54	55	
5.5	Annexure-B5 - Computation of total income for the Assessment year 2018-19	56	56	
5	<b>AMARAPPA</b>			
5.1	Annexure-C1 - Account copy	57	57	
5.2	Annexure-C2 - Form 16A	58	59	

5.3	Annexure-C3 - Confirmation	60	60	
5.4	Annexure-C4 - Copy of Agreement	61	62	
5.5	Annexure-C5 - Computation of total income for the Assessment year 2018-19	63	63	
6	DEVAPPA GOWDA			
6.1	Annexure-D1 - Account copy	64	66	
6.2	Annexure-D2 - Form 16A	67	68	
6.3	Annexure-D3 - Confirmation	69	69	
6.4	Annexure-D4 - Copy of Agreement	70	71	
6.5	Annexure-D5 - Computation of total income for the Assessment year 2018-19	72	72	
7	NANDAPPA SAGAR			
7.1	Annexure-E1 - Account copy	73	79	
7.2	Annexure-E2 - Form 16A	80	81	
7.3	Annexure-E3 - Confirmation	82	82	
7.4	Annexure-E4 - Copy of Agreement	83	84	
7.5	Annexure-E5 - Computation of total income for the Assessment year 2018-19	85	85	
7.6	Annexure-E6 - Copy of self-asst. tax paid	86	86	
8	SARANBASAVA RAMANNA			
8.1	Annexure-F1 - Account copy	87	93	
8.2	Annexure-F2 - Form 16A	94	95	
8.3	Annexure-F3 - Confirmation	96	96	
8.4	Annexure-F4 - Copy of Agreement	97	98	
8.5	Annexure-F5 - Computation of total income for the Assessment year 2018-19	99	99	
8.6	Annexure-E6 - Copy of self-asst. tax paid	100	100	
9	Copy of the response dated 17/04/2024 filed during the course of Virtual hearing o alongwith the following :-	101	103	
9.1	Samples of Vouchers made to the sub-contractors	104	159	
9.2	Bank account statement where payments came to be made to two sub-contractors out of six	160	169	

**3.1** It was explained before us that assessee was not well versed in ITBA portal and pleaded to give one more opportunity to present his case before NFAC with all the documents to prove this impugned expenditure is available with the assessee as evidenced by the paper book filed before us. Accordingly, in the interest of justice, we are of the opinion that it is appropriate to remit the issue in dispute in its entirety to the file of NFAC to consider the case afresh in the light of documents produced before us. Accordingly, the assessee is once again directed to file all these documents filed before us before the

NFAC and satisfy them regarding the genuineness of the expenditure claimed by the assessee and ld. AO has to decide the issue afresh in accordance with law.

**4.** In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 6<sup>th</sup> June, 2024

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

**Sd/-**  
**(Keshav Dubey)**  
**Judicial Member**

Bangalore,  
Dated 6<sup>th</sup> June, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**