

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस.आर. रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.: **687/CHNY/2024**  
निर्धारण वर्ष/Assessment Year: 2018-19

**Shri Lakshmana Perumal Pillai  
Sivabalan,**  
A-1-1, Aishwaryam Phase,  
DABC Apartments, 4<sup>th</sup> Main Road,  
Mogappair East,  
Chennai – 600 095.

**The Deputy Commissioner  
of Income Tax,**  
Vs. Non-Corporate Circle-8(1),  
Chennai.

**PAN: APUPS 4256F**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri S. Anandh, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri N. Sanjay Gandhi, JCIT

सुनवाई की तारीख/Date of Hearing : 12.06.2024  
घोषणा की तारीख/Date of Pronouncement : 12.06.2024

**आदेश / O R D E R**

**PER MAHAVIR SINGH, VICE PRESIDENT:**

This appeal by the assessee is arising out of the order passed of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) in Order No.ITBA/NFAC/S/250/2023-24/1060615863(1) dated 07.02.2024. The assessment was framed by the Additional/Joint/Deputy/Assistant Commissioner of Income Tax/ Income Tax Officer, National Faceless Assessment Centre, Delhi

for the assessment year 2018-19 u/s.143(3) r.w.s.144B of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 10.06.2021.

2. The first issue in this appeal of assessee is as regards to the order of the CIT(A)-NFAC confirming the action of the AO in making disallowance of claim of deduction of interest paid on housing loan to the tune of Rs.3,04,997/- by stating that the loan and interest statement is additional evidence and the same cannot be admitted.

3. We have heard rival contentions and gone through facts and circumstances of the case. We noted that the assessee has claimed deduction on account of interest paid on housing loan to the extent of Rs.3,04,997/-. The assessee has not produced certificate of interest from bank despite various opportunities, AO disallowed the claim of deduction and added the same, amounting to Rs.3,04,997/- to the returned income of the assessee. The assessee before CIT(A)-NFAC filed copy of property tax assessment order and housing loan interest certificate from bank but CIT(A)-NFAC stated that these additional evidences cannot be admitted as the AO has provided multiple opportunities but the assessee failed to submit information/documents called for by the AO. Therefore, the addition was confirmed.

3. The assessee before us also filed copy of principal repayment and interest repayment details and the statement issued by Kotak Mahindra Bank Ltd., regarding home finance at Chennai at pages 4 to 6 of assessee's paper-book. We find that principally this claim is allowable but let the AO verify this certificate and accordingly, allow the claim of assessee. Therefore, this issue is remitted back to the file of the AO for verification, simpliciter.

4. The next issue in this appeal of assessee is as regards to the order of CIT(A)-NFAC confirming the action of the AO in making addition of advances received from patients for an amount of Rs.1,62,57,805/- and rejecting the additional evidences filed by the assessee.

5. We have heard rival contentions and gone through facts and circumstances of the case. The AO during the course of assessment proceedings noticed that the assessee has disclosed huge advances from patients amounting to Rs.1,62,57,805/- but no detail was provided. Since the assessee has not provided any details to support these advances received from patients, the AO treated the same as unexplained credit u/s.68 of the Act and added to the returned income of the assessee. Aggrieved, assessee preferred appeal before CIT(A).

6. Before CIT(A), the assessee filed copies of balance sheet, statement of affairs along with detailed schedules and details of advances received from patients. Even now before us, the assessee has filed details of advances received from patients at pages 23 to 45 of assessee's paper-book. The assessee also filed certain proof in support of these advances from various patients at pages 47 to 65 of his paper-book. These evidences are filed on sample basis. The CIT(A)-NFAC noted in his order that these documents submitted during the course of appellate proceedings were not produced before the AO during the assessment proceedings and these additional evidences cannot be accepted now because the assessee inspite of numerous opportunities have not produced these evidences before the AO. The CIT(A)-NFAC also noted that these additional evidences were available with the assessee at the time of assessment also and no reason is stated why these were not filed before AO.

7. We have perused the assessment order and the order of CIT(A)-NFAC and case records including the paper-book filed by the assessee in which, the assessee has filed details of advances received from patients. In the interest of justice, we admit these evidences and set aside the order of AO and that of the CIT(A)-NFAC and remand the matter back to the file of the AO. The assessee is

directed to file the details of advances received from patients, which does not contain the address of patients from whom assessee has received advances. The assessee is further directed to produce these patients before the AO and AO can test check or examine these patients on sample basis and thereafter can decide whether these amounts received from patients are genuine or not. The assessee will also file confirmation from each of the patients before the AO. The AO is also directed to conduct proper enquiry and then frame assessment accordingly. In term of the above, this issue of assessee's appeal is also set aside and allowed for statistical purposes.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court at the time of hearing on 12<sup>th</sup> June, 2024 at Chennai.

Sd/-

(एस. आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 12<sup>th</sup> June, 2024

**RSR**

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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