

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "B" Bench, Mumbai.

Before Shri Amit Shukla (JM)
& Shri Omkareshwar Chidara (AM)

I.T.A. No. 1411/Mum/2024 (A.Y. 2018-19)

Nexon Omniverse Limited D-202, Synthofine Estate Goregaon East Mumbai-400 063. PAN : AAQCS3643G (Appellant)	Vs.	DCIT(A) Circle 13(2)(2) Mumbai (Respondent)
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Assessee by	Shri Gunjan Kakkad
Department by	Shri Ashok Kumar Ambastha
Date of Hearing	11.06.2024
Date of Pronouncement	27.08.2024

ORDER

Per Omkareshwar Chidara (AM) :-

In this above captioned appeal, the appellant company was aggrieved by the order of the learned Commissioner of Income Tax (Appeals) [the Ld. CIT(A) for short] who confirmed the additions made by the learned Assessing Officer (Ld. AO for short).

2. The Ld. AO disallowed the following claims of the appellant company and the same were confirmed by the Ld. CIT(A) in his order :-

- a) Contribution to recognised provident fund and gratuity fund.
- b) Disallowance of depreciation on addition to fixed assets.

3. The Ld. AO made above disallowances as there was no response from the appellant company.

4. The appellant company filed an appeal before the Ld. CIT(A) contending that it made contribution to Funds as per Rules and also depreciation was claimed as per Law. The appellant company did not comply to seven notices issued by the Ld. CIT(A) nor any documents were produced in support of the contention made by the appellant company to rebut the disallowance made in the assessment order. Hence, the Ld. CIT(A) confirmed the additions made by the Ld. AO.

5. Appellant company filed further appeal before Hon'ble ITAT stating that all the provisions of Income Tax Law were complied with claims relating to the provident fund and depreciation and they are in order. During the hearing, before the Bench, Ld. AR of the appellant company filed a paper book containing the details of payment made to the provident fund and gratuity funds and also copies of assets purchased by the company to claim depreciation. Ld AR of the appellant company has argued that based on the documents which are filed were filed before the Bench, additions made by the Ld. AO shall be deleted.

6. Per contra, Ld. DR has argued that none of these documents were filed before the Ld. AO nor before the Ld. CIT(A) and hence no credibility should be given to these documents and additions made by the Ld. AO should be confirmed.

7. Heard both sides. As all the documents were filed before this Bench for the first time, it is decided to send the issue to the file of the Ld. CIT(A) for perusal and for passing fresh order. Appellant company is directed to cooperate with the Department and explain the issues raised by the Ld. AO without postponing the issue further. The Ld. CIT(A) is directed to take into consideration all these documents and pass an order on merits.

8. The issues are remitted to the file of the Ld. CIT(A). The appeal of the appellant is allowed for statistical purposes.

Order pronounced in the open court on 27th August, 2024.

Sd/-
(Amit Shukla)
Judicial Member

Sd/-
(Omkareshwar Chidara)
Accountant Member

Mumbai : 27.08.2024

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

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