

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "C" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER

ITA No.4080/Mum/2023
Assessment Year 2013-14

M/s. Choudhari Construction Co., 151/129, Sidharth Nagar, Road No. 5, Behind Cinemax Cinema, S.V.Road, Goregaon (West), Mumbai PAN : AABFC2689N	vs.	Asst. Commissioner of Income Tax, Circle – 31(1), Mumbai
(Appellant)		(Respondent)

Assessee by : Ms. Sanjukta Samantara
Revenue by : Shri Krishnakumar, Sr. DR

Date of Hearing : 19/09/2024
Date of Pronouncement : 25/09/2024

PER B.R. BASKARAN, A.M :

The assessee has filed this appeal challenging the order dt. 11-09-2023 passed by the Ld.Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’] and it relates to AY. 2013-14.

2. The Ld.AR submitted that the major part of addition made by the Assessing Officer (AO) was related to alleged bogus purchases disallowed by the AO. The Ld.AR submitted that the representative, who was appointed to make representation before the AO, has stopped appearing before the AO in between and hence, various details called for by the AO could not be furnished before him. The Ld.AR submitted that the assessee could not furnish the necessary details before the Ld.CIT(A) also due to improper representation. The Ld.AR further submitted that the assessee is furnishing all the relevant material regarding purchases in the form of additional evidences. Accordingly, the Ld.AR prayed that additional evidences may be admitted and the matters may be restored to the file of the AO for examining the issues afresh.

3. The Ld.DR also did not object to the prayed put-forth by the Ld.AR.

4. We heard the parties and perused the record. We notice that the AO has made a disallowance of Rs. 64.50 lakhs towards non-genuine purchases and Rs. 1.68 lakhs towards Transport and Octroi charges. Before us, the assessee has filed voluminous paper books, containing details of the above said expenses and also filed a petition requesting to admit the same. In the interest of natural justice, we are of the view that the additional evidences furnished by the assessee may be admitted. Accordingly, we admit the additional evidences furnished by the assessee. Since these evidences require examination, we prefer to restore all the issues to the file of the AO. Accordingly, we set aside the order of the Ld.CIT(A) on the above said two additions and restore them to the file of the AO for examining them afresh by duly considering the additional evidences furnished/that may be furnished by the assessee.

After affording adequate opportunity of being heard to the assessee, the AO may take appropriate decision in accordance with law.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 25-09-2024

Sd/-
[SUNIL KUMAR SINGH]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 25-09-2024

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, "C" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai