



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.414/CTK/2024**  
Assessment Year : 2017-18

Gourab Agarwal, Industrial Area, Bhadrak, Dist: Bhadrak	At- PO:	Vs.	The Asst. Commissioner of Income Tax, Circle, Balasore
PAN/GIR No.			
<b>(Appellant)</b>	..		<b>( Respondent)</b>

Assessee by : Shri P.K.Mishra, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 11/11/2024**  
**Date of Pronouncement : 11/11/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id  
CIT(A), NFAC, Delhi dated 23.8.2024 in Appeal No.  
CIT(A),Cuttack/10453/2019-20 for the assessment year 2017-18.

2. Shri P.K.Mishra, Id AR appeared for the assessee and Shri  
S.C.Mohanty, Sr. DR appeared for the revenue.

3. The assessee has raised the following grounds:

"1. For that, the Id CIT(A) has committed gross error of law as well as of fact, in partially allowing the Appeal of the Appellant and in confirming additions partly made by the learned A.O, particularly when additions made are contrary to the facts on record and contradictory to the settled principles of law, as such all additions made by the learned A.O needs to be deleted in the interest of justice.

2. For that, the learned CIT(A) has committed gross error of law as well as of fact in not appreciating reconciliation submitted by the Appellant in case of M/s. Gionee Ud Solutions Pvt. Ltd of Rs.37,37,752.00 and in confirming the addition made by the learned A.O, particularly when from evidences submitted, it is clear that already payments were made in subsequent years. Therefore the impugned addition confirmed by the learned CIT(A) of Rs.37,37,790.00 being not sustainable in the eye of law needs to be deleted in the interest of Justice.

3. For that both the learned A.O as well as learned CIT(A) have committed gross error in considering the explanation and evidence submitted by the Appellant which shows that, M/s. Gionee Ud Solutions Pvt. Ltd. was a trade creditors and sundry creditors of Rs.37,37,752.00 were paid in the next Assessment year, as such, the impugned addition made being not sustainable in the eye of law is liable to be deleted in the interest of justice.

4. For that, addition made by the learned A.O of Rs.6,00,000.00 deposited in the form of old SBNS during demonetisation period as unexplained money u/s.69A and confirmed by the learned CIT(A) being wrong and contrary to the facts on record is not sustainable in the eye of law, hence needs to be deleted in the interest of justice.

5. For that section 69A has no application under the facts and in the circumstances of the case, as such the impugned addition of Rs.6,00,000.00 made by the learned A.O and confirmed by the learned CIT(A) being not sustainable in the eye of law is liable to be deleted in the interest of justice.\

6. For that the Id CIT(A) has committed gross error in confirming addition of Rs.81,533.00 out of total addition made by the AO of Rs.13,04,018/- particularly when the entire addition is not sustainable in the eye of law, as such the addition confirmed by Id CIT(A) of Rs.81,533.00 being not sustainable in the eye of law needs to be deleted in the interest of justice.."

4. At the time of hearing, Id AR has filed an application under Rule -29 of the ITAT Rules, praying for acceptance of additional evidences submitted in the form of paper book containing pages 1 to 110 and prayed that the issue may be restored to the file of the Assessing Officer for fresh adjudication as these were not before the Assessing officer. Ld Sr DR did not object to the request of Id AR of the assessee.

5. We have considered the rival submissions. As it is noticed that the evidences now filed before us are not before the Assessing Officer and the evidences are very much required for adjudication of the issue, therefore, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for re-adjudication on merits after granting the assessee adequate opportunity of hearing to the assessee.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/11/2024.

Sd/-

**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

sd/-

**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 11/11/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Gourab Agarwal, At-Industrial Area, PO: Bhadrak, Dist: Bhadrak
2. The Respondent: The Asst. Commissioner of Income Tax, Circle, Balasore
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.  
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