

आयकर अपीलीय अधिकरण  
कोलकाता 'सी' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'C' BENCH, KOLKATA**

श्री राजेश कुमार, लेखा सदस्य  
एवं  
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य  
के समक्ष  
**Before**

**SRI RAJESH KUMAR, ACCOUNTANT MEMBER  
&  
PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**

**I.T.A. No.: 1536/KOL/2024  
Assessment Year: 2018-19**

***Tierra Logistics Pvt. Ltd.....Appellant  
[PAN: AADCT 5860 H]***

**Vs.**

***DCIT, Circle-7(1), Kolkata.....Respondent***

**Appearances:**

***Assessee represented by:*** P. Jhunjhunwala, AR.

***Department represented by:*** Monalisha Pal Mukherjee, JCIT.

Date of concluding the hearing : September 26<sup>th</sup>, 2024

Date of pronouncing the order : November 22<sup>nd</sup>, 2024

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

This appeal filed by the assessee pertaining to the Assessment Year (in short 'AY') 2018-19 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the 'Act') by the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as ld. 'CIT(A)'] dated 21.05.2024 arising out of the assessment order framed u/s 143(3) r.w.s. 144B of the Act dated 19.04.2021.

1.1. The brief facts of the case of the appellant are that the assessee is a private limited company, filed its return of income on 30.09.2018 declaring total income of Rs. 6,20,71,070/-. The case of the assessee was selected for

scrutiny, notices u/s 142(1) of the Act were issued from time to time, assessee was also issued show cause notice along with draft assessment order, assessee filed details of submission along with details of purchase. The Assessing Officer (hereinafter referred to as Id. 'AO') after going over the detailed submission of the assessee found that assessee could not file any satisfactory explanation on the issue of response to the show cause notice and accordingly, assessed total income of the assessee has been computed at Rs. 8,86,96,005/-. The said order has been challenged by the assessee before the Id. CIT(A) wherein appeal of the assessee has been dismissed on the ground that appellant had not submitted the reconciled copy of account confirmed by the parties to whom the purchases were made who have reported the difference in the assessment as well as the appellate proceedings.

Being aggrieved and dissatisfied with the impugned order, the present appeal has been preferred.

1.2. Ld. Counsel for the assessee in course of argument challenges the impugned order thereby submitting that in course of assessment proceedings, the A/O raised issues with respect to reconciliation of certain payments made to shipping companies/agents on account of replies received by him in response to the notices issued u/s 133(6) of the Act to the said shipping companies/agents but copies of supporting documents and notices/replies were not provided to him to match the figure. The Id. Counsel for the assessee further submits that Advocate who was dealing in tax matters no doubt advised him(the petitioner) to provide party-wise ledger supported by invoices, bank statements and the relevant shipping documents including invoices, shipping bills, bills of entry etc. which could completely justify the entry in the books of petitioner. However, the said documents would be voluminous and as such the petitioner prays that it may be allowed to provide copy of the aforesaid documents so that the same may be produced at the time of hearing. The Id. Counsel for the assessee submits that Hon'ble Tribunal is empowered to admit additional evidence if it finds substantial cause not to file earlier. The prayer of the Id. Counsel for the assessee is that assessee has been given an opportunity to place all those papers in support of his case before the Id. AO

as the order was passed only on this ground that there were no supporting documents filed by the petitioner. Ld. Counsel for the assessee has filed a bunch of papers before us.

1.3. On the contrary, ld. D/R supports the impugned order.

2. We have perused the order of the ld. AO and find that ld. AO has held that assessee could not file any satisfactory explanation hence, the difference amount of Rs. 2,66,24,953/- is disallowed. We have also gone through the order of the ld. CIT(A) and operative portion of the order of ld. CIT(A) is thus:

*“6.2 The submission of the appellant is examined, the appellant relied on the case laws however the fact remains that that the matter/ issue is purely factual and that appellant had not submitted the reconciled copy of account duly confirmed by the parties to whom the purchases were made and who have reported the difference in the assessment as well as the appellate proceedings. Therefore, in absence of the same the addition made by the AO is confirmed. The ground of appeal is dismissed.”*

2.1. Before us a petition supported with an affidavit has been filed by the assessee with a request to allow the assessee to file additional evidences.

3. On perusal of the order as well as going over the bunch of papers filed by the assessee, for the interest of justice we are in this view that the assessee has to be given an opportunity to place all documents which he relies for adjudication of his case before the ld. AO, and ld. AO shall pass order after hearing the parties as well as going over the documents filed by the assessee. Accordingly, we are inclined to remand this case to decide afresh in the file of ld. AO. The order of the ld. AO confirmed by the ld. CIT(A) is hereby set aside. Case is remanded back to the file of the ld. AO for fresh adjudication.

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

**Order pronounced in the open Court on 22<sup>nd</sup> November, 2024.**

*Sd/-*

**[Rajesh Kumar]**

Accountant Member

Dated: 22.11.2024

*Bidhan (P.S.)*

*Sd/-*

**[Pradip Kumar Choubey]**

Judicial Member

*Copy of the order forwarded to:*

1. **Tierra Logistics Pvt. Ltd., 8, Camac Street, Shantiniketan Building, 2<sup>nd</sup> Floor, Suite No. 2, Kolkata, West Bengal, 700017.**
2. **DCIT, Circle-7(1), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata