

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.3500/Del/2023

निर्धारणवर्ष/Assessment Year:2021-22

Anurag Jain, E-546, Greater Kailash-II, New Delhi. PAN No.AAHPJ5542M	<u>बनाम</u> Vs.	ITO Ward 71(3), New Delhi.
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

<b>Assessee by</b>	<b>Sh. Sanjay Agarwal, CA</b>
<b>Revenue by</b>	<b>Ms. Shivani Bansal, Sr. DR</b>

सुनवाईकीतारीख/ Date of hearing:	07.01.2025
उद्घोषणाकीतारीख/Pronouncement on	07.01.2025

आदेश /O R D E R

**PER C.N. PRASAD, J.M.**

This appeal is filed by the Assessee against the order of the Ld. CIT(Appeals)-NFAC, Delhi dated 08.11.2023 for the AY 2021-22 in sustaining the addition of Rs.35,57,700/- u/s 68 of the Act.

2. The assessee filed petition requesting for admission of additional evidence under Rule 29 of ITAT Rules. It is the submission of the Ld. Counsel for the assessee that the additional evidence could not be filed by the assessee as the assessee is not

well educated and did not know about the position of law and did not know as to what evidences were required to file in order to prove the credits. It is the submission of the Ld. Counsel that the additional evidence filed by the assessee in the form of bank statement, maturity proceeds from post office and confirmations from friends and relatives will prove the credits in the bank account of the assessee.

3. Ld. Counsel further submits that the cash deposits were partly out of cash sales made and the loan obtained from the HDFC bank etc. Ld. Counsel submits that all these evidences are quite material and, therefore, requested that the same may be admitted and may be restored to the Assessing Officer for verification. Reliance was placed on the following decisions: -

- *Chakresh Kumar Jain vs. DCIT, in ITA No.37/Agra/2011, Date of order 02.03.2012 (ITAT, Agra)*
- *Electric (Jaipur) (P) Ltd. vs. Inspecting Assisting Commissioner, 26 ITD 236, (ITAT, Delhi)*
- *Rajmoti Industries vs. ITO 52 ITD 286 (ITAT, Ahmadabad)*
- *Mahavir Prasad Gupta vs. JCIT 101 TTJ 1078, (ITAT, Delhi)*
- *CIT Vs. Mukta Metal Works, 336 ITR 555 (P&H)*

4. He also placed reliance on the decision of the Delhi High Court in the case of CIT Vs. Text Hundred India Pvt. Limited (351 ITR 57) and submitted that in order to make substantial justice the additional evidence filed by the assessee may please be admitted for consideration. Reliance was also placed on the decision of the Delhi High Court in the case of CIT Vs. Pirjun Securities and Credits Pvt. Ltd. (332 ITR 396).

5. The Ld. DR has no serious objection in admitting the additional evidence and restoring the issue to the file of the Assessing Officer for *denovo* verification.

6. Heard rival contentions, perused the additional evidences filed by the assessee. The additional evidences filed by the assessee in the form of bank statement, confirmation letters, ledger accounts, copy of aadhar of the creditors are very much necessary and is crucial to disposal of appeal and will have a direct bearing on the quantum addition made by the Assessing Officer u/s 68 of the Act. Therefore, in the interest of substantial justice, the additional evidence filed by the assessee is admitted. Since these evidences were not examined either by the Assessing Officer or by the Ld.CIT(Appeals). The same are restored to the file of the Assessing Officer and the Assessing Officer shall examine these evidences and

decide the issue in appeal afresh and in accordance with law after providing adequate opportunity of being heard to the assessee.

7. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 07.01.2025

**Sd/-  
(AVDHESH KUMAR MISHRA)  
ACCOUNTANT MEMBER**

**Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER**

Dated: 07.01.2025

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT  
(DR)/Guard file of ITAT.

**By order**

**Assistant Registrar, ITAT: Delhi Benches-Delhi**