

**THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH "SMC", NEW DELHI  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL  
MEMBER AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

**ITA No. 103/DDN/2024**

(Assessment Year: 2015-16)

<b>M/s. Abhishek Engineers,</b> Polysheet, Tehri Pulia, Haldwarni, Uttarakhand	Vs.	ACIT, Circle-1, Haldwani
(Appellant)		(Respondent)
<b>PAN: AAJFA33629B</b>		

**SA No. 1/DDN/2024**

**(In ITA No. 103/DDN/2024)**

(Assessment Year: 2015-16)

<b>M/s. Abhishek Engineers,</b> Polysheet, Tehri Pulia, Haldwarni, Uttarakhand	Vs.	ACIT, Circle-1, Haldwani
(Appellant)		(Respondent)
<b>PAN: AAJFA33629B</b>		

Assessee by :	Shri Anil Saxena, Adv Shri Ayush Kumar, Adv
Revenue by:	Shri Amar Pal Singh, Sr. DR
Date of Hearing	21/03/2025
Date of pronouncement	21/03/2025

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No. 103/DDN/2024 for AY 2015-16 and SA No. 1/DDN/2024, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] in appeal No. ITBA/NFAC/S/250/2023-24/1059062248(1) dated 26.12.2023 against the order of assessment passed u/s 147 of the Income-tax Act, 1961

(hereinafter referred to as 'the Act') dated 21.09.2021 by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'ld. AO').

2. We find that stay application was listed for hearing on 21.03.2025. With the consent of both the parties before us, the main appeal also was taken up for hearing along with stay application.

3. At the outset, we find that the main appeal is filed with a delay of 103 days. Considering the reasons adduced in condonation petition, in the interest of substantial justice, we are inclined to condone the delay and admit the appeal of the assessee for adjudication.

4. The only effective issue to be decided in this appeal is challenging the addition of Rs. 1,23,57,947/- based on Form 26AS of the assessee.

5. We have heard the rival submissions and perused the materials available on record. The assessee is a partnership firm. It filed its return of income for AY 2015-16 on 02.10.2015 declaring total income of Rs. 29,69,910/-. The original scrutiny assessment proceedings was completed u/s 143(3) of the Act on 14.02.2017 determining the total income at Rs. 31,46,310/-. Subsequently, on perusal of the materials available on record, it was found that as per Form 26AS the total turnover/ contractual receipts was Rs. 8,04,51,033/-, whereas the assessee had disclosed total turnover from contractual receipts at Rs. 6,80,93,086/-, thereby resulting in difference of Rs. 1,23,57,947/-. The assessee duly explained that the differential sum represents amounts received from Vikash Publishing House Pvt. Ltd. The assessee submitted that it had sent bills of Rs. 2,97,42,828/- to M/s. VPHPL during FY 2014-15 against which it received Rs. 2,81,06,778/-. The assessee submitted that there is no under-statement of contractual receipts either in books or in the return of income of the

assessee. The assessee tried to explain by way of re-conciliation that the said party used to pay advance to the assessee commencing from immediately preceding year which was subjected to deduction of tax at source but income is shown by the assessee based on work completed. Since the tax has been deducted at source which gets reflected in Form 26AS for AYs 2014-15 and 2015-16, the same would not match with the amounts credited as income in the profit and loss account of the assessee as income is booked on the basis of work completed during the year under consideration. The Id AR before us prayed that let the matter be re-verified by the Id AO and assessee would provide the complete reconciliation in this regard for which the Id DR also agreed to go back to the Id AO. Considering the same, we are inclined to restore this issue to the file of Id AO for de novo adjudication in accordance with law. The assessee is at liberty to furnish fresh evidences, if any, in support of its contentions. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

6. Since, the main appeal is restored to the file of Id AO, the stay petition of the assessee becomes infructuous.

7. In the result, the appeal of the assessee is allowed for statistical purposes and stay application of the assessee is dismissed as infructuous.

Order pronounced in the open court on 21/03/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 21/03/2025  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi