

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपीलसं./ ITA No. 25/Agr/2024
(निर्धारणवर्ष / Assessment Year:2014-15)

Shri Sanjay Sharma 51, PG enclave, Patel Nagar, City Centre, Gwalior (MP).	बनाम/ Vs.	Income-tax Officer, Ward 3(2), Gwalior.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AUBPS-3595-D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. S.C. Jain, CA – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	20-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2014-15 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 21-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 28-12-2016. The assessee provides services of supervision and quality control. In the assessment order, Ld. AO assessed total income at Rs.45.48 Lacs after various additions / disallowances. The Ld. CIT(A) confirmed the assessment against which the assessee is in further appeal before us. The grievance of the assessee is – (i) Addition of Unaccounted expenditure for Rs.20.88 Lacs; (ii) Addition of Sundry Creditors u/s 68 for Rs.13.50 Lacs; (iii) Addition u/s 56(2) for Rs.1.43 Lacs. It could also be seen that the assessee has not made any representation during first

appeal. Having heard rival submissions, the appeal is disposed-off as under.

2. The Ld. AR has stated that assessee's books were duly audited and there was no unaccounted expenditure. The assessee has shown progressive results. On the issue of sundry creditors, it has been stated that these are mere provisions for rent which has been repaid in subsequent years. On the invocation of Sec. 56(2), Ld. AR has stated that the differential is less than 10%.

3. Finding substance in these arguments, we restore the appeal back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to substantiate its case.

4. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

(SATBEER SINGH GODARA)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER

Dated: 22.04.2025

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA