

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH  
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &  
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos.166/PAN/2023 & C.O.No.4/PAN/2024  
(A.Y. 2017-18 )

I T O Ward -1 Civil Hospital Road, Belgaum-590001. Karnataka.	Vs	S G Copper Products Pvt Limited, 125/A, VazeGalli, Vadgaon, Belgaum-590005, Karnataka.
PAN .No. AANCS3201P		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Revenue by	Smt.Rijula Uniyal .Sr.DR
Assessee by	Shri. Mahantesh K Hospeth.AR

सुनवाई की तारीख/Date of Hearing	31.07.2025
घोषणा की तारीख/Date of Pronouncement	01.08.2025

**ORDER**

**PER BENCH:**

The appeal is filed by the revenue against the order of the NFAC Delhi/CIT(A) passed u/sec 143(3) and u/sec 250 of the Act. And the assessee has filed Cross Objection.

2.At the time of hearing, the Ld.AR of the assessee submitted that there is a delay in filing the Cross Objections before the Hon'ble Tribunal and the assessee has filed an affidavit for condonation of delay. Whereas, the facts mentioned are reasonable and the Ld. DR has no specific objections. Accordingly, we condone the delay and admit the Cross objections. The revenue has raised

the grounds of appeal challenging the order of the CIT(A) deleting the addition u/se 69A of the Act made by the Assessing Officer.

3. The brief facts of the case are that, the assessee company is engaged in the manufacturing and selling of copper wires. The assessee has filed the return of income for the A.Y 2017-18 on 31.03.2018 disclosing a total income of Rs.4,16,371/- Subsequently the case was selected for scrutiny under CASS and notice u/sec143(2) and u/sec 142(1) of the Act are issued calling for details in respect of claims and the information supporting the return of income filed. The assessee has filed the details and the Assessing Officer (A.O) has dealt on the submissions/details and find that there are cash deposits in the two bank accounts during the F.Y.2016-17 and the assessee was asked to explain the sources of deposits. And the assessee has filed the financial statements and produced the cash book. Whereas the A.O. was not satisfied with the explanations and made addition of unexplained cash deposits u/sec69A of the Act of Rs.80,00,000/- and assessed the total income of Rs.84,16,370/- and passed the order u/sec 143(3) of the Act dated 30.12.2019.

4. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts, findings of the AO

and submissions of the assessee and has deleted the addition u/sec69A of the Act and partly allowed the assessee appeal. Aggrieved by the order of the CIT(A), the revenue has filed an appeal and the assessee has filed the cross objections before the Hon'ble Tribunal.

5. At the time of hearing, the Ld. DR submitted that the CIT(A) has erred in deleting the addition u/sec69A of the Act though the assessee has not provided any evidence with respect to sale of goods, which was claimed as sources for cash deposits in the bank accounts and supported the order of the A.O and prayed for allowing the revenue appeal. Whereas the Ld.AR submitted that the assessee has a good case on merits and has filed an application for admission of the additional evidence under Rule 29 of ITAT rules and substantiated the submissions with paper book and judicial decisions. Per contra, the Ld. DR submitted that the evidences were not examined by the lower authorities.

6. We heard the rival submissions and perused the material on record. The sole crux of the disputed issue in the revenue appeal that the CIT(A) has erred in deleting the addition without any documentary evidences provided by the assessee. Whereas the Ld.AR emphasized that the assessee has submitted the details as called for by the authorities. And The assessee is filing the application for admission of additional evidences under Rule 29 of ITAT

rules along with the independent audit report and audited statement of accounts certificate under KVAT Act supporting the sales turnover which could not be submitted before the lower authorities. Hence, we considering the facts, circumstances and additional evidences, the assessee should not suffer for non filing of material information, as the evidences play a vital role in decision making and we admit the additional evidence. Accordingly, to meet the ends of justice, we restore the disputed issues along with the additional evidence to the file of the CIT(A) to verify and adjudicate on merits and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal.

7. In the result, the appeal filed by the revenue and the cross objections of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 01.08.2025.

Sd/-  
**(GD PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Panaji Dated: 01/08/2025

**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,  
(Asstt. Registrar)ITAT,  
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			