

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.109/Alld/2019
Assessment year:2014-15

M/s Subhash Stone Industries (P) Ltd., Ambika Vihar, Haldwani, Nainital. PAN:AABCR0021Q (Appellant)	Vs.	A.C.I.T., Central Circle, Allahabad (Respondent)
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Appellant by	Shri Praveen Godbole, C.A.
Respondent by	Shri Amalendu Nath Mishra, CIT, D.R.

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal vide I.T.A. No.109/Alld/2019 has been filed by the assessee for assessment year 2014-15 against impugned appellate order dated 21/05/2019 of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. The facts of the case, in brief, are that the assessee filed its return of income on 18/11/2024 declaring total income of Rs.37,67560/-. The

Assessing Officer processed the return filed by the assessee and passed assessment order u/s 143(3) of the Act on 19/12/2016 and determined the total income of the assessee at Rs.50,75,580/- by making various disallowances. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide order dated 21/05/2019, the assessee's appeal was partly allowed by learned CIT(A). Being aggrieved further, the assessee has filed the present appeal in Income Tax Appellate Tribunal against the aforesaid impugned appellate order of learned CIT(A).

3. There are two issues raised in the grounds of appeal filed by the assessee. The first issue is regarding the disallowance of security charges amounting to Rs.1,51,568/-. The second issue is regarding the addition of Rs.3,93,259/- by way of addition under section 43B of the Act in respect of claim of VAT.

4. At the time of hearing, the learned A.R. for the assessee submitted that the assessee did not get reasonable opportunity to submit the relevant details/documents before the learned CIT(A). He requested that the aforesaid issues be restored back to the file of the learned CIT(A) with the direction to pass de novo order on these issues after providing reasonable opportunity to the assessee. The learned D.R. for Revenue supported the order of learned CIT(A) and relied on the same.

5. We have heard the rival parties and have gone through the material placed on record. In view of the submissions made by learned A.R. for the assessee, the aforesaid two issues regarding the disallowance of security charges amounting to Rs.1,51,568/- and regarding the addition of Rs.3,93,259/- by way of addition under section 43B of the Act are restored back to the file of the learned CIT(A) for fresh adjudication on these specific

points in accordance with law after providing reasonable opportunity of being heard to the assessee.

6. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 22/08/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:22/08/2025
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Allahabad