

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
NAGPUR "SMC" BENCH :: NAGPUR**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 51/NAG/2025  
(Assessment Year : 2018-19)**

<b>Rayat Education Society,</b> 273, Mudliyar Layout, Shanti Nagar, Nagpur.  <b>PAN: AABTR 5978 F</b>	Vs.	<b>ITO (Exemption), Ward-1, Nagpur.</b>
(Appellant)		(Respondent)

**Present for:**

Assessee by : Ms. Mrudul Bhusari, Ld. Advocate  
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 26.06.2025  
Date of Pronouncement : 26.06.2025

**O R D E R**

This appeal has been preferred by the Assessee against the order dated 27/12/2024 impugned herein passed by the National Faceless Appeal Centre (NFAC)/Commissioner of Income Tax (Appeals), Delhi (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2020-21.

**2.** In the instant case, the Assessing Officer (AO), vide assessment order dated 22/09/2022, u/sec. 143(3) r.w.s. 144B of the Act, has made the addition of Rs. 83,14,387/- on account of disallowance of deduction claimed u/sec. 57 of the Act, mainly on the reason that Assessee has failed to produce any documentary evidence to show that it has expended any expenditure wholly and exclusively to such expenditure, as eligible deduction u/sec. 57 of the Act.

**3.** The Assessee, though being aggrieved, challenged the said addition/disallowance by filing first appeal before the Ld. Commissioner, however, as per Ld. Commissioner, Assessee neither filed any application for additional evidence nor furnished any additional evidence and, therefore, he rejected the appeal of the Assessee by affirming the aforesaid disallowance.

**4.** The Assessee, being aggrieved, has preferred the instant appeal. Assessee has demonstrated from the acknowledgment dated 22/10/2024 that the Assessee before the Ld. Commissioner has duly filed various documents, however, the same were not examined by the Ld. Commissioner for the reason best known to him. Therefore, the impugned order is unsustainable in the eyes of law.

**5.** However, considering the peculiar facts and circumstances of the case in totality, as admittedly, Assessee before the AO has not substantiated its claim by filing documentary evidence as specifically noted by the AO and, therefore, for just and proper decision of the case and substantial justice, this Court is inclined to remand the instant case to the file of AO for decision afresh on the

issue under consideration, suffice to say by affording reasonable opportunity of being heard to the Assessee.

**6.** The Assessee is also directed to file the relevant submissions/documents before the AO in due course of time.

**7.** In the result, Assessee's appeal is allowed for statistical purposes.

**Order pronounced in the open court on 26.06.2025.**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

vr/-

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Nagpur  
The DR Concerned Bench

//True Copy//

By Order

Senior Private Secretary  
ITAT, Nagpur.