

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI ANIKESH BANERJEE, JM**

**ITA No. 619/Coch/2025
Assessment Year: 2016-17**

Amphenol FCI India Pvt. Ltd. Appellant
XXIX/2089 Tripunithura Road, Thykoodam
Vytila S.O., Kochi 682019
[PAN: AAACO2006R]

vs.

DCIT, Corporate Circle-1(1), Kochi Respondent

Assessee by: Shri Govind Shekhar, CA
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 28.10.2025
Date of Pronouncement: 30.10.2025

ORDER

Per: Anikesh Banerjee, JM

The instant appeal of the assessee was filed against the order of the Learned Commissioner of Income Tax, Appeal ADDL/JCIT (A) Agra [for brevity, 'Ld. CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in short, the Act') for Assessment Year 2016-17, date of order 09/06/2025. The impugned order is emanated from the order of the Income Tax Officer, Corporate ward 1(3) Kochi (in short, 'Ld. AO') order passed under section 143(3) of the Act, date of order 23/09/2022.

2. The assessee company is a limited company, engaged in the business of manufacturing of connectors. The assessee filed its return of income on 30.11.2016 determining a total income of Rs.60,64,780/- The case was selected for scrutiny under CASS by issue of notice u/s 143(2) of the Act and the assessment was completed u/s. 143(3) of the Act and the order was issued on 24.12.2019. While completing the assessment the Ld. AO has disallowed an amount of Rs. 16,04,644/- being expenditure in debited to the heal- rates and taxes. The Ld. AO asked to submit the details of breakup of expenses. The assessee submitted the major expenses but rest of Rs.16,04,644/- was unable to submit before the Ld. AO. The Ld. AO, without stating any cause or reason, disallowed an amount of Rs.16,04,644/-. The amount of rates and taxes disallowed are genuine business expenditure incurred in the ordinary course of business. The Ld. AO also did not allow the assessee to submit the supporting evidence with regard to the disallowance made. The aggrieved assessee filed an appeal before the Ld. CIT(A). But the appeal of the assessee was dismissed on the ground for non-filing of vouchers specific details of the alleged amount. Being aggrieved the assessee filed an appeal before us.

3. The Ld. AR appeared and filed a **paper book** comprising pages 1 to 60, which has been taken on record. The Ld. AR submitted that the ledger copies pertaining to “Rates and Taxes” had already been furnished before the revenue authorities, and the same

are also placed in the **APB at pages 12 to 58**. The Ld. AR further prayed that an additional opportunity may kindly be granted to the assessee to furnish the requisite details before the Ld. AO.

4. The Ld. DR, on the other hand, supported the findings and orders passed by the revenue authorities.

5. We heard the rival submissions and considered the documents available on the record. During the assessment the assessee unable to submit satisfactory explanation related to expenses made under head "Rates & Taxes". The Ld. AR in argument stated that the Ld AO without giving any proposals for addition or with issuance show-cause notice made the addition. The aggrieved assessee filed appeal before the Ld. CIT(A). But the Ld. CIT(A) had rejected the appeal due absence of vouchers & evidence. Having considered the totality of facts and circumstances, we are of the view that the assessee has demonstrated reasonable cause for the non-submission of documents before the Ld. CIT(A) & Ld. AO. It is also evident that during the assessment & appellate proceedings, the assessee was not granted sufficient opportunity. Accordingly, in the interest of justice, we deem it appropriate to restore the matter to the file of the Ld. AO. The assessee is directed to furnish all relevant documents and evidence, if any, before the Ld. AO. The Ld. AO shall consider all such documents and evidence in accordance with law and decide the matter only related to the addition amount to Rs. 16,04,644/- after granting a reasonable opportunity of being heard to

the assessee. We make it clear that we have not expressed any opinion on the merits of the case, so as not to prejudice the proceedings before the assessing authority. It is further directed that the assessee shall be diligent and fully cooperative in the set-aside proceedings to ensure expeditious disposal of the assessment.

6. In the result, appeal of the assessee bearing **ITA No.619/Coch/2025** is allowed for statistical purposes.

Order pronounced in the open court on 30th October, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(ANIKESH BANERJEE)
JUDICIAL MEMBER

Cochin, Dated: 30th October, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin