

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.504/RPR/2025  
निर्धारण वर्ष / Assessment Year : 2011-12

EICS Consultancy Private Limited  
B-202, Rama City Centre,  
Rama Valley, Bodri, Parsada,  
Bilaspur (C.G.)-495 220  
PAN: AABCE8705A

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Assistant Commissioner of Income Tax,  
Circle-1(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri G.S. Agrawal, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 27.11.2025

घोषणा की तारीख / Date of Pronouncement : 27.11.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM:**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 23.06.2025 for the assessment year 2011-12 as per the grounds of appeal on record.

2. At the very outset, the Ld. Counsel for the assessee submitted that he has filed an application under Rule 29 of the ITAT Rules, 1963 for admission of additional evidences which the assessee could not furnished before the Revenue authorities. The aforesaid application is extracted as follows:

Date: 14.11.2025

**Before the Hon'ble Members, Income Tax Appellate Tribunal**  
**Raipur Bench, Nava Raipur**

Hon'ble Sir,

Reg.: **M/s. EICS Consultancy Private Ltd.**  
Appeal No. **ITA 504/RPR/2025**  
Assessment Year: **2011-12**

**Sub: Prayer to admit additional evidence U/R 29 of ITAT Rules, 1963**

In the above matter it is respectfully submitted as under:


1. That the appellant has filed additional paper book containing 11 pages.
2. Papers at S. No. 1 & 2 have been obtained subsequent to passing of assessment order in view of the fact that the Ld. AO pointed out that office of M/s. Delta Vintrade Pvt. Ltd. was not found.

This came to knowledge of the appellant from the assessment order. Therefore, they were not available at the time of assessment and they kindly be admitted.

3. Papers at S. No. 3 are with regard to disqualification of directors which was removed by Hon'ble High Court of Madras dt. 27.03.2021 due to which the Annual Returns of M/s. Delta Vintrade Pvt. Ltd., could not be filed.
4. Paper at S. No. 4 is not a fresh evidence but in support of submission filed earlier.

Considering facts of the case and circumstances, submitted that these paper are material in deciding the issue which has arisen due to new facts which have come to notice after reassessment. These kindly be admitted, for which Appellant will be obliged.

Prayed

**ICS Consultancy Pvt. Ltd.**  
Director

(Appellant)

The aforesaid application is supported by the paper book, in which, the said additional evidences have been annexed.

3. The Ld. Sr. DR did not raise any objection for admission of these additional evidences. She has very fairly conceded that in the interest of substantive justice, these evidences have to be considered before arriving at a conclusion by the Ld. CIT(Appeals)/NFAC.

4. Having heard the contention of the parties on the aspect of additional evidences, we are of the view that since an application under Rule 29 of the ITAT Rules, 1963 has been filed by the assessee and considering the principles of natural justice, such evidences are admitted on record. That even without going into the merits of the matter, we hold that these additional evidences are required to be considered by the first appellate authority in terms with Rule 46A(3) of the IT Rules, 1962 wherein a remand report and ground verification from the A.O should also be called for and thereafter, the Ld. CIT(Appeals)/NFAC shall pass a speaking order in terms with Section 250(4) & (6) of the Act as per law. The principles of natural justice always has to be complied with.

5. As per the aforesaid terms, grounds of appeal raised by the assessee stands allowed for statistical purposes.

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

Order pronounced in the open court on 27<sup>th</sup> November, 2025.

Sd/-  
**ARUN KHODPIA**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 27<sup>th</sup> November, 2025.

SB, Sr. PS

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

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,  
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.