

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR
(HYBRID COURT)**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 295/Asr/2024
Assessment Year: 2016-17

Salil Kumar
Plot No. 19, Gali No. 9,
Bhawani Nagar, Majitha
Road, Amritsar 143001, Punjab
[PAN: AFWPK 0538G]
(Appellant)

Vs.

DCIT, Circle-4,
Asr., C.R. Revenue
Building, Amritsar
(Respondent)

Appellant by : Sh. Nitin Mehra, Adv.
Respondent by : Sh. Charan Dass, Sr. D.R.
Date of Hearing : 12.11.2025
Date of Pronouncement : 10.12.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT(A) NFAC, Delhi dated 18.03.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the DCIT/ACIT, Circle-4, Amritsar passed u/s 143(3) of the Act, dated 25.12.2018.

2. There are eight grounds of appeal taken by the assessee but the main dispute of the assessee relates to the addition of *Rs.97.15 lakhs* on account of alleged *suppressed turnover* and an addition of *Rs.10.50 lakhs* being alleged unconfirmed liability existing on A/c sundry creditors balance.
3. Brief facts emerging from records are that the assessee being a contractor has returned a short fall in contract receipts in comparison to the gross contract receipt reflected in *Form No. 26AS*.
4. It was further ascertained from the bank accounts that there is also a difference in bank deposits or credits flowing from such contract business received from the contractee *M/s Omni Projects (India) Ltd.* which amounts to *Rs.5.59 crores (net after TDS)* duly deposited in the assessee's bank account with *IndusInd Bank A/c No. xxxxx242013*, which is more than the disclosed receipts of the assessee at *Rs.4.68 crores*.
5. It was further ascertained that an amount of *Rs.10.50 lakhs* being payable to sundry creditors *M/s Shiv Shankar Trading Co.* has remained unverified in absence of notice issued u/s 133(6) being returned unserved, which has resulted in an addition of *Rs.1.07 crores* to the total income.
6. The matter carried in appeal has been dismissed by the Id. first appellate authority in absence of proper explanation to various issues raised in course of

appellate proceedings regarding the actual figure of contract receipt on the basis of information received from the contractee *M/s Omni Projects (India) Ltd.* The appeal has been dismissed on the grounds that the assessee has not been able to produce any supporting evidences to substantiate his claim that a certain part of the work has been given out on sub-contract basis and the assessee has also not been able to fully reply to the various discrepancies raised by the Assessing Officer in the assessment proceedings.

7. It was further noted that the assessee has not been able to fully justify the genuineness of the sundry creditors balance standing in the name of *M/s Shiv Shankar Trading Co.* and the said outstanding has remained unverifiable.

8. Now, the assessee is before the Tribunal on the grounds contained in the memorandum of appeal and during the course of hearing, the assessee has not filed any paper book nor any submission on merits of the case. The assessee has simply filed an adjournment application praying time for preparation of paper book.

9. Considering the materials on record and the issues contained in the memorandum of appeal, we find that various documentary evidences in support of the contention of allotment of part contract work sub-contractors are required in this case which also needs to be co-related with the deposits of contract receipts in bank account and subsequent payments to sub-contractors. Moreover, documentary evidences and

confirmations are also required to be obtained from *M/s Shiv Shankar Trading Co.* being the sundry creditor of the assessee, which has remained unverified and the same will result in filing of fresh evidence.

10. We also find that the assessee has not availed the opportunities to represent the matter with full evidence before the Id. first appellate authority and has made half-baked submissions, which is not enough to prove and explain the difference arising out of the gross contract receipts from *M/s Omni Projects (India) Ltd.* and the corresponding contract offloaded to sub-contractors, as claimed by the assessee.

11. As such, we are of the opinion, that it will not serve any purpose to adjourn the case any further, considering the fact that adjournment has been granted to the assessee on previous occasions also. However, in the interest of justice, we allow the assessee one more opportunity to represent the case with full documentary evidences and submissions for proper explanation of the above discrepancies before the Id. first appellate authority.

12. As such, we remand the matter back to the files of the Id. CIT(A) with a direction to allow the assessee an opportunity to explain the case with documentary evidences and we direct the assessee to file all the documents he wishes to rely upon in support of his case and to fully cooperate with the Id. first appellate authority for proper disposal of the appeal.

13. The assessee should be allowed a reasonable opportunity of being heard.
14. We have not expressed any opinion on merits of the case and all legal issues are left open.
15. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 10.12.2025

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

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By Order