

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.1871/Kol/2025
Assessment Year: 2017-18**

**BMC Electroplast Pvt. Ltd.....Appellant
130/22, Bakrahat Road,
B S Industrial Estate, Hanspukur,
South 24 Parganas, Kol – 700104.
[PAN: AABCB0407E]**

vs.

ACIT, Circle-2(1), Kolkata.....Respondent

Appearances by:

Rip Das, CA, appeared on behalf of the appellant.

Ruchika Sharma, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 04, 2025

Date of pronouncing the order : December 10, 2025

ORDER

Per Pradip Kumar Choubey, Judicial Member:

This appeal filed by the assessee is directed against the order dated 31.12.2024 of the CIT(Appeal), ADDL/JCIT(A), Agra (hereinafter referred to as the "CIT(A)") passed u/s 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2017-18.

2. Brief facts of the case are that in this case, the assessee filed its return of income for A.Y 2017-18 on 04/11/2017 declaring a total loss of Rs. 1,60,82,362/-. The case was selected for scrutiny through Computer Assisted Scrutiny Selection (CASS). The Assessing Officer completed the assessment under section 143(3) of the Act determining the total loss at Rs. 65,20,241/- after making certain disallowances as follows:

- a) Disallowance of excess claim of deduction u/s 35(2AB) amounting to Rs. 56,73,734/-
- b) Disallowance u/s 40(a)(ia) amounting to Rs. 33,44,625/- for non-deduction of TDS
- c) Disallowance u/s 36(1)(va) amounting to Rs. 5,43,762/- for delayed deposit of employees' contribution to PF/ESI

3. Aggrieved by the said order, the assessee preferred an appeal before the Id. CIT(A) wherein the appeal has been dismissed by observing as under:

“4.2.2 Arguments against the appellant's contention:

- a) The tax audit report is a statutory document and carries significant evidentiary value. Any error in the report should have been rectified before filing of return or at least during the assessment proceedings.*
- b) Mere submission of challan copies without proper reconciliation or explanation does not prove that the TDS was actually deducted and deposited in time.*
- c) The appellant has not provided any concrete evidence to demonstrate that the figures in Form 26AS are incorrect.*
- d) The onus is on the appellant to prove that the AO's conclusion based on Form 26AS and tax audit report is incorrect.”*

4. Aggrieved and dissatisfied, the assessee has come in appeal before us. The Id. AR argued that the Id. CIT(A) dismissed the appeal of the assessee in the absence of relevant documents to prove that the TDS was actually deducted and deposited in time. The Id. AR stated that the assessee is now ready to submit relevant details and explanations and prayed for one more opportunity by restoring the appeal of the assessee to the file of the Assessing Officer for fresh consideration by affording opportunity to the assessee of hearing.

5. The ld. DR did not raise any objection if the matter is remitted back to the file of the Assessing Officer.

6. After hearing the submissions of the counsels of the respective parties and perusing the orders of the lower authorities, it appears to us that the Assessing Officer made the certain additions and the ld. CIT(A) has dismissed the appeal of the assessee by confirming the order of the Assessing Officer only on the ground of non-submission of any documentary evidence to substantiate the claim that the TDS was deposited in time even if the assessee made submission that there was typographical error in tax audit report regarding TDS figures and TDS challan copies were submitted. Considering the above facts and the request of the assessee, in the interest of natural justice, we incline to restore the appeal of the assessee to the file of the Assessing Officer with the direction to adjudicate the matter afresh after affording sufficient opportunity to the assessee of hearing and examining the explanations and documents which will submit by the assessee during the remand proceeding. The assessee is directed to fully cooperate in the remand proceedings by submitting all evidences/documents and if necessary, the assessee may file new evidences u/r 46A of the I.T. Rules to substantiate its case.

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

Kolkata, the 10th December, 2025.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 10.12.2025.

RS

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches