

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'SMC', LUCKNOW**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.333/Lkw/2025  
Assessment Year:2018-19

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| Vishnu Distributors R.F.<br>A-509-510, Transport Nagar,<br>Lucknow-226012<br>PAN:AADFV2007R<br>(Appellant) | Vs. | Income Tax Officer-6(2),<br>Lucknow.<br><br>(Respondent) |
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|---------------|-----------------------------------|
| Appellant by  | None                              |
| Respondent by | Shri Amit Kumar, Addl. CIT (D.R.) |

**ORDER**

(A) This appeal vide I.T.A. No.333/Lkw/2025 has been filed by the assessee for assessment year 2018-19 against impugned appellate order dated 31/10/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1057526687(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal, duly supported

by affidavit, pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) The facts of the case, in brief, are that the assessee filed its return of income on 30/10/2018 declaring total income at Rs.5,49,930/-. The Assessing Officer passed assessment order whereby the total income of the assessee was determined at Rs.22,98,386/-, making addition of Rs.17,48,456/- on account of expenditures disallowed u/s 37(1) of the Act. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 31/10/2023, the assessee's appeal was dismissed by the learned CIT(A). Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(D) Learned Departmental Representative was heard and materials available on record were perused. Learned Departmental Representative relied on the assessment order and the impugned order of the learned CIT(A); but left the matter to the discretion of the Bench. On perusal of the assessment order, it is found that the Assessing Officer took adverse view regarding the aforesaid claim of the assessee amounting to Rs.17,48,456/- stating; "*The assessee has not supported the claim either by offering cash vouchers or copy of cash book and the genuineness of the payments. When the show cause notice is issued to the assessee proposing for disallowance in the absence of documentary evidence, it is the onus of the assessee to satisfy such claim with sufficient documents in support of the claim. The assessee has failed to do so and*

*simply filing the ledger extracts do not mean that the amount has been wholly and exclusively applied for the business.”* However, from perusal of the materials on record, it is not clear whether the Assessing Officer provided reasonable opportunity to the assessee to satisfy the Assessing Officer regarding the aforesaid claim of Rs.17,48,456/-. Further, the impugned appellate order of the learned CIT(A) is also passed ex-parte qua the appellant assessee, without providing reasonable opportunity to the assessee. In view of the foregoing, the order of learned CIT(A) is set aside and issue in dispute regarding aforesaid addition of Rs.17,48,456/- is restored back to the file of the Assessing Officer with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee.

(E) In the result, the appeal is partly allowed for statistical purposes.

(Order pronounced in the open court on 29/01/2026)

Sd/.  
**(ANADEE NATH MISSHRA)**  
Accountant Member

Dated:29/01/2026  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,