

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.3204/Del/2024  
(Assessment Year:2007-08)**

Ralson Carbon Black Limited, E132C, Gali No.13, Om Vihar Extn. Matiala, Uttam Nagar, Delhi	Vs.	Commissioner of Income Tax (Appeals) Faceless Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAACR 9790 D		
Appellant	..	Respondent

Appellant by :	Sh. Diptikant, CA
Respondent by :	Ms. Indu Bala Saini, Sr. DR

Date of Hearing	22.01.2026
Date of Pronouncement	30.01.2026

**ORDER**

**PER ANUBHAV SHARMA, JM:**

This appeal is preferred by the assessee against the order dated 07.06.2024 of the National Faceless Appeal Centre (NFAC), Delhi

(hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in DIN & Order No. ITBA/NFAC/S/250/2024-25/1065485163(1) arising out of the order dated 23.12.2009 u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the AO for AY: 2007-08.

2. Heard and perused the records. The assessee company is engaged in the business of manufacturing of Carbon Black and the returned of assessee were processed u/s. 143(1) on 29.08.2008 at the returned income. Thereafter, the said case was selected for scrutiny and during the assessment proceedings, all amount of creditors were added invoking the provisions of Section 41(1) of the Act and disallowances on account of EPF and ESI contributions of the employees was made, and in the appeal same has been sustained by Ld. CIT(A).

3. On behalf of assessee before us the application under Rule 29 has been filed for filing of additional evidence and on hearing of the same we find that primarily the case of assessee is that assessee was contesting the liabilities under criminal proceedings u/s 138 of Negotiable Instruments Act and also the liability was expressly acknowledged on the memorandum of understanding dated 12.12.2005. It was submitted by Ld. AR that due to non-

operational status of business many relevant record like books of account, ledger are not available. However, certain evidences of Bank Statements/RTGS/NEFT statement documents have been placed and copy of which is submitted here to establish that there was no cessation of liability. It was also submitted that there is no delay in the deposit of contribution as deposits were made before the due laid out in the respective statutes.

4. We find that before Assessing Officer and also before Ld. CIT(A) in spite of opportunity, assessee was unable to substantiate its claim with filing details including confirmation from the creditors or other evidences about existence of creditors. The additional evidence filed before us appear to be quite relevant, accordingly, we admit the additional evidences and consider it appropriate to that the same be verified by Ld. Tax Authorities below and the same can be conveniently be done at the stage of Assessing Officer.

5. Therefore we set aside the impugned orders and restore the issue on merits to the files of the Assessing Officer who shall take into consideration the additional evidences of the assessee and AO will be at liberty to call for further evidences and make verifications and pass the order afresh. **Appeal is allowed for statistical purposes.**

Order pronounced in the open court on 30.01.2026

Sd/-  
(Manish Agarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Anubhav Sharma)  
JUDICIAL MEMBER

Dated 30.01.2026  
Mittali, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI