

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.708/RPR/2025**

**निर्धारण वर्ष / Assessment Year : 2020-21**

M/s. Shakti Swaroop Enterprises  
201, Rajat Apartments, 2<sup>nd</sup> Floor,  
Farista Nursing Home, Byron Bazar,  
Raipur (C.G.)-492 001  
PAN: ADNFS3280L

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Assessment Unit  
Income Tax Department, Raipur

.....प्रत्यर्थी / Respondent

Assessee by : S/Shri P.C. Mohanty, Advocate &  
Shri Pratik Deshlahra, CA

Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 04.02.2026

घोषणा की तारीख / Date of Pronouncement : 06.02.2026

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

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 24.09.2025 for the assessment year 2020-21 as per the grounds of appeal on record.

2. At the very outset, the Ld. Counsel for the assessee filed an application under Rule 29 of the ITAT Rules, 1963 praying for admission of certain additional evidences which were not filed either before the A.O nor before the Ld. CIT(Appeals)/NFAC due to unavoidable circumstances as explained in the written application filed. In this context further, a prayer has been made by the Ld. Counsel for the assessee that these additional evidences may be admitted by the Tribunal to protect interest of justice. For the sake of completeness, the said application is extracted as follows:

Date: 04.02.2026

**Before the Hon'ble Income tax Appellate Tribunal, Raipur Bench, Raipur****Request for Admission of additional Evidence u/r 29 of ITAT Rules 1963**

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Name of the assessee	: Shakti Swaroop Enterprises
Assessment year	: 2020-21
Appeal no.	: ITA no. 708/RPR/2025
Date	: 25.11.2025

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Respected Sir,

In case of appellant, assessment order u/s 250 passed on dt: 24/09/2025 during first appellate proceedings, certain documents were submitted by assessee before Ld. CIT (A). Further, to substantiate the case the assessee respectfully submits following as additional evidence which are as under –

- i) That in case of Unsecured Loan received from Smt. Hemal Chandrakant Thakker - assessee is humbly submitting Lagnpana made at the time of Sagai and Lagan/Marriage which clearly depicts amounts received as Gift and Shagun during Marriage as additional evidences. Further to substantiate the claim assessee is also submitting Balance Sheet and Statement of Income as on 31.03.2019 alongwith Copy of Marriage Certificate dt. 10.02.2019 (Pg. 1-8)
- ii) That in the case of additions made in Partners Capital of Shri Chandrakant Somaiya - Assessee submits that upon sad demise of mother Smt. Kanta Gauri Somaiya (Copy of Death Certificate attached), Money lying in her deposits and Bank accounts were transferred to the account of Son. That the following amounts were received in the bank account of Shri Chandrakant Somaiya which were parked as Auto Sweep FD:-

Auto F.D No.	Auto F.D. Date	Amount	Balance as on 29.05.2019
015750500507689	18.04.2019	8,85,000/-	3,85,000/-
015750500508235	25.04.2019	17,15,000/-	15,40,000/-
015750500506866	08.04.2019	6,55,000/-	6,55,000/-
Total sweep/auto F.D Balance available as on 29.05.2019			25,80,000/-

That it is pertinent to note amount available in auto sweep F.D is in the same nature of saving A/c and is freely available for withdrawal/transfer as and when required. The above table clearly depicts that amount of Rs. 25,80,000/- was available in the account of partner for transfer to the firm. Thus, the additions made by the learned AO on account of cash deposits by partner on 28<sup>th</sup> & 29<sup>th</sup> May 2019 is baseless and incorrect.

Copies of Bank Certificates showing amount available in Auto / Sweep FD & Death Certificate of Mother is submitted (Pg. 9-14)

Reason for Delay / Non Submission before CIT(A) -

That during the appellate proceedings CIT(A) had never raised any query or confronted the applicant regarding the amounts lying in Auto Sweep FD Account of the Partner nor about the Cash and amount available with Loan Parties like Shaguns received at the time of Marriage, additional evidences therefore could not be filed before the CIT(A) for reasonable cause, which was beyond control of appellant.

Your Honor's would kindly appreciate that there was a reasonable cause for non-submission of above documents before AO and that the same is being submitted as additional evidence. The appellant places reliance on decision of Hon'ble **Chhattisgarh High Court** in the case of Manoj Kumar Jain vs ITO in TAXC no. 61 of 2025 vide order dated 07.04.2025. vide para no. 15 Hon'ble High Court held that the ITAT has committed grave legal error in rejecting the application without considering the fact as to whether the documents filed by the Assessee are required for just and proper disposal of the appeal in light of Rule 29 of the ITAT Rules. In the case before Hon'ble High Court, additional

evidences were not filed before Ld. CIT(A) but in case of appellant. The evidences were filed before Ld. CIT(A) or Hon'ble Tribunal therefore the decision of Hon'ble High Court will apply in case of appellant strongly.

Therefore, it is most humbly & respectfully submitted that the additional evidence may kindly be admitted u/r 29 of ITAT Rules, 1963 per need of justice.

  
Yours faithfully,

**Name: M/S SHAKTI SWAROOP ENTERPRISES**

**PAN: ADNFS3280L**

**Case No.: ITA708/RPR 2025**

- Encl: 1. Marriage Certificate of Hemal Chandrakant Thakker. (Pg. 01)  
2. Mithijeeb pana, Sagai & Lagnapana of Hemal Chandrakant Thakker (Pg. 2-6)  
3. Balance Sheet and Statement of Income of Hemal Chandrakant Thakker - AY 19-20 (Pg. 7 & 8)  
4. Copies of Bank Certificates showing amount available in Auto / Sweep FD (Pg. 9-13)  
5. Death Certificate of Kanta Gauri Somaiya (Mother of Chandrakant Somaiya) (Pg. 14)

3. That the Hon'ble Jurisdictional High Court in the case of **Manoj Kumar Jain Vs. ITO, TAXC No.61 of 2025, order dated 07.04.2025** had held that the ITAT has committed grave legal error in rejecting the application without considering the fact as to whether the documents filed by the assessee are required for just and proper disposal of the appeal in light of Rule 29 of the ITAT Rules.

4. I have also gone through the reasons recorded in the petition filed by the Ld. Counsel for the assessee as to why these evidences were not filed before the Ld. CIT(Appeals)/NFAC or before the A.O and there is no malafide conduct detected on the part of the assessee for such failure. At the same time, the Ld. Sr. DR has not brought on record any evidence/document opposing the plea of the assessee and rather, fairly conceded that in the greater interest of justice, the matter needs to be revisited by the first appellate authority considering all these additional evidences filed on record in compliance to Rule 46A(3) of the IT Rules, 1962.

5. Having heard the submissions of the parties herein, considering the documents on record and as per directives of the Hon'ble Jurisdictional High Court, I am of the view that **firstly**, any quasi-judicial authority shall have to consider all the documents on record before arriving at a conclusion so that there is clear reasoning in the order itself which reveals that the said authority has arrived at a such conclusion through independent application of mind. **Secondly**, Rule 46A(3) of the IT Rules, 1962 shall be complied with so that a ground report can be obtained from the A.O regarding all these additional evidences which were filed by the assessee. **Thirdly**, no prejudice caused to the revenue if the matter is remanded to the file of the Ld. CIT(Appeals) for complying with Rule 46A(3) of the IT Rules, 1962 regarding the said additional evidences. In view

thereof, I set-aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file while admitting the additional evidences and having admitted the same, I direct the Ld. CIT(Appeals)/NFAC to adjudicate the matter denovo while complying with the principles of natural justice. The Ld. CIT(Appeals)/NFAC shall in compliance to Rule 46A(3) of the IT Rules, 1962 shall call for a remand report from the A.O and pass a speaking order considering all the additional evidences/documents filed by the assessee on record in terms with Section 250(4) & (6) of the Act.

6. As per the above terms grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in open court on 06<sup>th</sup> day of February, 2026.

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

रायपुर / Raipur; दिनांक / Dated : 06<sup>th</sup> February, 2026.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)

4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “एक-सदस्य” बेंच,  
रायपुर / DR, ITAT, “SMC” Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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