

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.100/RPR/2025
निर्धारण वर्ष / Assessment Year : 2014-15

M/s. Dream Group
Shop No.34, Ground Floor,
Rio Complex, Opportunity. Fruit Market, Lalpur,
Raipur (C.G.)-492 001 (C.G.)
PAN: AAKFD1607J

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer-1(1),
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.B Doshi, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 10.02.2026
घोषणा की तारीख / Date of Pronouncement : 11.02.2026

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 17.12.2024 for the assessment year 2014-15 as per the grounds of appeal on record.

2. The brief fact in this case are that the assessee during the assessment year i.e. A.Y.2014-15, an order was passed on 19.03.2022 wherein addition of Rs.2,29,97,000/- was made by the A.O on account of purchase of the property treating the same as unexplained investment invoking Section 69 of the Income Tax Act, 1961 (for short 'the Act').

3. That before the Revenue, the assessee had only submitted purchase deed, payment/investment details for purchase of the property. It was contended that the purchase of the property was made in A.Y.2015-16 and the investment was made by the assessee out of the capital introduced by partners. The assessee had also furnished copy of the capital account, bank statement of the partners for A.Y.2015-16 which was submitted before the A.O as well as before the Ld. CIT(Appeals)/NFAC. The A.O made addition mainly for the reason that ITRs of the partners were not filed by the assessee during assessment proceedings. That even, the Ld. CIT(Appeals)/NFAC had also confirmed the said addition for the same reasons.

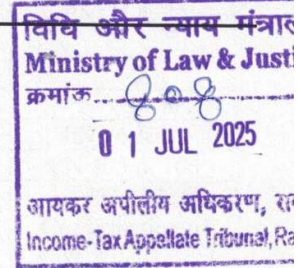
4. At the time of hearing, the Ld. Counsel for the assessee submitted even without going in to the merits of the matter that since the case of the assessee had been dismissed by the Revenue authority and the addition was made for non-furnishing of the copy of ITR of the partners, therefore, in the interest of principles of natural justice, the said documents may be admitted by the Tribunal as additional evidences so to be forwarded the same to the Ld. CIT(Appeals)/NFAC for compliance with Rule 46A(3) of the IT Rules, 1962, calling for a ground report from the A.O and then the First Appellate Authority shall decide the matter. In this regard, the Ld. Counsel for the assessee had filed an application under Rule 29 of the ITAT Rules, 1963 for admission of the said additional evidences and the same is extracted as follows:

130
17/7/25

Before the Hon'ble Income Tax Appellate Tribunal, Raipur Bench, Raipur

Request for admission of additional evidence u/r 29 of ITAT Rules, 1963

Name of the assessee : **Dream group**
Assessment Year : 2014/15
Appeal No. : ITA no. 100/RPR/2025 (Assessee)
Date of hearing : 09.07.2025



Respected Sirs,

1. In the case of appellant, assessment order for A.Y. 2014-15 was passed on 19.03.2022, wherein addition of Rs. 2,29,97,000/- was made by AO on account of purchase of property treating the same as unexplained investment invoking sec. 69.
2. During A.Y. 2014-15, only purchase deed was executed and payment/investment for purchase of property was actually made in A.Y. 2015-16. The investment was made by the assessee out of capital introduced by partners. Copy of capital account and bank statements of partners for AY 2015-16 were submitted by assessee before AO and Id. CIT(A) which substantiates that the investment in property was made in A.Y. 2015-16.

The AO made addition mainly for the reason that ITR of the partners were not filed by the assessee during the assessment proceedings. Even the Id. CIT(A) has also confirmed the addition for the same reason.

To explain the source of payment made, the bank statement of the partners were relevant and therefore, same were filed. So far as the ITRs of partners are concerned, such ITRs, in the humble understanding of the assessee, would not have explained the source of capital contribution/investment as such ITRs would only contain the details of income of the partners. What was relevant to explain the source was the bank statement of the partners, their confirmation and their capital account. Therefore, the assessee was advised by his counsel to file such documents and because of these reasons, the ITRs remained to be filed with the AO and Id. CIT(A).

The counsel looking after the case of assessee, up to the stage of 1st appeal was different while for arguing the appeal before Hon'ble Tribunal, the assessee has engaged another counsel and such new counsel has advised the assessee to file the ITRs and other details before the Hon'ble Bench as additional evidence invoking Rule 29.

We are enclosing herewith following documents of partners:-

Name of partner	Ack. & computation of income of A.Y. 2014-15 & 2015-16	Capital a/c & balance sheet of A.Y. 2014-15 & 2015-16	Confirmation from partners for A.Y. 2014-15 & 2015-16
Abhishek Gandhi	PN 57 to 64	PN 65 & 66	PN 67 & 68
Biraj Ratan Mundhra	PN 69 to 75	PN 76 & 77 Capital a/c not available	PN 78 & 79
Gaurav Chandak	PN 80 to 84	PN 85 & 86	PN 87 & 88
Jyoti Chandak	PN 89 to 93	PN 94 & 95	PN 96 & 97
Kishore Kumar Jain	PN 98 to 104	Not available	PN 105 & 106
Krishna Kumar Lakhotia	PN 107 to 115	Balance sheet of A.Y. 2015-16 is at PN 116. Other documents not available	PN 117 Confirmation of A.Y. 2014-15 not available
Pranay Jain	PN 118 to 121 Computation of A.Y. 2014-15 not available	Not available	PN 122 & 123
Ruchi Lakhotia	PN 124 to 127	PN 128 & 129	PN 130 & 131

Due to the above reason, these documents could not be submitted before AO & Id. CIT(A) and are now being submitted as per the advise of counsel.

3. All the above documents substantiate the source of investment. Therefore, it is most humbly and respectfully submitted that the above documents filed as per directions of Hon'ble Tribunal may kindly be admitted u/r 29 of ITAT Rules, 1963.

Thanking you.

Yours faithfully,
For, Dream group

For, DREAM GROUP
Chandak
PARTNER

(Partner)
Encl.: As stated
CC to: Ld. Senior Departmental Representative
ITAT Raipur Bench, Raipur
For, Dream group

5. The Ld. Sr. DR fairly conceded that in the interest of substantive justice, matter may be remanded to the file of the Ld. CIT(Appeals)/NFAC for compliance with Rule 46A(3) of the IT Rules, 1962, calling for a ground report from the A.O and at the same time, decide the matter afresh after careful consideration of all the documents on record.

6. Having heard the parties herein, since the Ld. Counsel for the assessee has submitted that the ITR of the partners which were not filed during the assessment proceedings and also during the appellate proceedings, are crucial for determination of the matter and since due to absence of these documents, the additions were confirmed in the impugned order by the Ld. CIT(Appeals)/NFAC and therefore, he made an application for admission of the same as additional evidences as per Rule 29 of the ITAT Rules, 1963. That it is a settled legal proposition that quasi-judicial authority shall have to carefully consider all the documents on record and thereafter, come out with a speaking order as per independent enquiry and independent application of mind. In this case as assailed by the Ld. Counsel, the additions were made due to non-availability of the ITR of the partners during assessment proceedings and similarly, the same were confirmed by the Ld. CIT(Appeals)/NFAC due to same reasons. We further find that similar issue has been dealt by the **ITAT, "DB" Bench, Raipur** in the case of **Shri Shyam Oil Extractions Pvt. Ltd. Vs. the**

Income Tax Officer/ACIT-2(1), ITA No. 339/RPR/2025, A.Y.2016-17, dated 05.02.2026, wherein after admitting the additional evidences filed by the assessee, the matter was remanded to the file of the Ld. CIT(Appeals)/NFAC observing as follows:

“12. Further, we find that the Hon’ble High Court of Chhattisgarh in the case of **Manoj Kumar Jain Vs. ITO, TAXC No.61 of 2025, order dated 07.04.2025** has 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 said referred judgment, additional evidences were filed for admission before the Tribunal whereas, in the case of the assessee additional evidences were filed before the Ld. CIT(Appeals) which he had rejected.

13. We have also gone through the reasons recorded in the petition filed by the Ld. Counsel for the assessee as to why these evidences have been filed as additional evidences for the first time before the Ld. CIT(Appeals) and we do not find any malafide conduct on the part of the assessee. At the same time, the Ld. CIT-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.

14. Having heard the submissions of the parties herein, considering the documents on record and as per directives of the Hon’ble Jurisdictional High Court, we are 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. **Secondly**, Rule 46A(3) of the IT Rules, 1962 shall be complied with so that ground report can be obtained from the A.O regarding all those additional evidences which were filed by the assessee. **Thirdly**, no prejudice is 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, we set-aside the order of the Ld. CIT(Appeals) and remand the

matter back to his file while admitting the additional evidences in terms with Rule 46A(3) of the IT Rules, 1962 and having admitted the said additional evidences, we direct the Ld. CIT(Appeals) to adjudicate the matter denovo while complying with the principles of natural justice. The Ld. CIT(Appeals) shall in compliance to Rule 46A(3) of the IT Rules, 1962 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.

15. In the result, appeal of the assessee in ITA No.339/RPR/2025 for A.Y. 2016-17 is allowed for statistical purposes.”

7. Following the aforesaid decision (supra), even without going into the merits of the matter, maintaining the status quo and on similar terms, we admit the additional evidences filed through the application under Rule 29 of the ITAT Rules, 1963 by the assessee and remand these additional evidences to the file of the Ld. CIT(Appeals)/NFAC to comply with Rule 46A(3) of the IT Rules, 1962 and pass a speaking order in terms with Section 250(4) & (6) of the Act while complying with principles of natural justice. The assessee shall comply with the hearing notices from the office of the Ld. CIT(Appeals)/NFAC and represent the matter on merits.

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

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

Order pronounced in the open court on 11th February, 2026.

Sd/-
AVDHESH KUMAR MISHRA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 11th 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 CIT(Appeals)-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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