

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री इंदूरी रामाराव, लेखा सदस्य एवं श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य के समक्ष ।
Before Shri Inturi Rama Rao, Accountant Member &
Shri S.S. Viswanethra Ravi, Judicial Member

आयकर अपील सं./I.T.A. No.1218/Chny/2025
निर्धारण वर्ष/Assessment Year: 2017-18

VPM Trades,
24, New Street,
Gudiyatam 636 202.

Vs. The Assistant Commissioner of
Income Tax,
Circle I,
Vellore.

[PAN:AAAFV1917D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri R.K.V. Sundar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Ms. R. Anita, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 08.01.2026
घोषणा की तारीख /Date of Pronouncement : 24.02.2026

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 11.04.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi for the assessment year 2017-18.

2. The assessee raised 8 grounds of appeal amongst which only issue emanates for our consideration as to whether the Id. CIT(A) is justified in confirming the addition made by the Assessing officer under section 68 of the Income Tax Act, 1961 ["Act" in short].

3. We note that the assessee is a firm and filed return of income declaring a total income of ₹.31,87,500/- and the Assessing Officer determined the same at ₹.91,06,396/- vide his order dated 30.11.2019 passed under section 143(3) of the Act. As aggrieved by the said the order of the Assessing Officer, the assessee preferred an appeal before the Id. CIT(A). We find the Id. CIT(A) dismissed the appeal of the assessee without taking into account the relevant material filed before the Id. CIT(A). On perusal the impugned order, we note that no reference whatsoever regarding the submissions made by the assessee were reflecting. The Id. AR, Shri R.K.V. Sundar, Advocate placed on record two paper books consisting of 1 to 25 and 1 to 19 and on an examination of the same, we note that the assessee filed relevant material in support of its contentions like details of cash receipts and payments, cash book for the period 01.04.2016 to 31.03.2017, details of cash received party-wise on 07.11.2016 and details of cash received party-wise on 08.11.2016, but however, the Id. CIT(A) did not look into the set of material evidence in disposing of the appeal of the assessee. We find the said material evidences are necessary for fair adjudication of the issue on hand. The Ld. DR, Ms. R Anita, Addl. CIT fairly conceded that no evidence is referred in the impugned order and reported no objection in remanding the matter to the file of Id. CIT(A) for his fresh consideration. Therefore

considering submissions of the Id. AR and the Id. DR, in the facts and circumstances, we deem it proper to remand the matter to the file of the Id. CIT(A) for fresh consideration. The assessee is at liberty to file evidences, if any, in support its contentions, thus the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on 24th February, 2026 at Chennai.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 24.02.2026

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.