

IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI
BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

ITA No. 8968/Mum/2025
Assessment Year: 2022

Income Tax Officer 15.2.1, Mumbai Room No.204, Second Floor, Aaykar Bhavan, M K Road, Churchgate, Mumbai-400020	Vs.	Novire Technologies Pvt. Ltd. EL-16 MIDC, Mahape, Navi Mumbai-400710 PAN: AABCN9257A
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Swapnil Choudhari, (SR.AR.)

Date of Hearing	05.03.2026
Date of Pronouncement	09.03.2026

ORDER

Per: SHRI JAGADISH, A.M.:

1. This appeal by the Revenue is directed against the order dated 08.10.2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2022-23 arising out of the assessment order passed under section 143(3) r.w.s. 144B of the Income-tax Act, 1961 dated 08.03.2024 by the Assessing Officer.
2. The Revenue has raised grounds challenging the action of the Ld. CIT(A) in restoring the issue to the file of the Assessing Officer for

verification and contending that the CIT(A) exceeded his jurisdiction while doing so.

3. Briefly stated, the facts of the case are that the assessee company had filed its return of income declaring a loss of Rs.18,51,963/-. The case was selected for scrutiny and the assessment was completed under section 143(3) r.w.s. 144B wherein the Assessing Officer made an addition of Rs.3,82,52,356/- comprising Rs.2,11,63,769/- on account of "Other Expenses" and Rs.1,70,88,587/- on account of "Interest paid to others". The additions were made on the ground that the assessee had allegedly failed to furnish supporting evidences in respect of the said expenditure.
4. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A). During the course of appellate proceedings, the assessee filed documentary evidences including ledger copies, invoices and other supporting documents in respect of the expenditure claimed. The Ld. CIT(A), in order to verify the evidences produced, forwarded the same to the Assessing Officer and called for a remand report. However, despite issuing remand requests on more than one occasion, the Assessing Officer did not furnish any remand report within the stipulated time.
5. Considering that the evidences produced by the assessee required factual verification and also taking note of the fact that the Assessing Officer had not furnished the remand report, the Ld. CIT(A) directed the Assessing Officer to verify the evidences submitted by the assessee and allow the expenditure if the same is found to be genuine. Thus, the issue was restored to the file of the Assessing Officer for the limited purpose of verification of the evidences.

6. We have heard the Ld. Departmental Representative and perused the material available on record. The grievance of the Revenue is that the Ld. CIT(A) ought not to have restored the matter to the file of the Assessing Officer. However, we do not find any infirmity in the action of the Ld. CIT(A). It is seen that the Ld. CIT(A) had called for a remand report from the Assessing Officer in respect of the evidences produced by the assessee during appellate proceedings. Despite sufficient opportunity, the Assessing Officer did not furnish any remand report. In such circumstances, the Ld. CIT(A) was justified in directing the Assessing Officer to verify the evidences produced by the assessee. We therefore see no infirmity in the order passed by the Ld. CIT(A).
7. In view of the above discussion, the grounds raised by the Revenue are dismissed.
8. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 09/03/2026.

Sd/-
(SANDEEP GOSAIN)
Judicial Member

Sd/-
(JAGADISH)
Accountant Member

Mumbai, Dated: 09/03/2026
Ankit
Sr. Private Secretary

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. The CIT
4. The CIT (Appeals)
5. The DR, I.T.A.T.

By order

(Assistant Registrar)
ITAT, Mumbai