

ACIT v. Shakuntala Jewellers Private Limited

ITA 353/PAT/2025

ITAT / Patna | Order: 17 Aug 2026 | AY 2016-17

01 FACTS OF THE CASE

Revenue challenged CIT(A)'s deletion of purchase-verification additions and a section 68 cash-credit addition. The Tribunal noted incomplete vendor addresses, limited invoice particulars and unreconciled supplier differences.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

Paragraph 9 remits the issues raised by Revenue to AO for detailed examination. It questions the absence of adequate verification or a remand report before appellate relief. The taxpayer must substantiate the claims with cogent documents. Neither the original additions nor their deletion were finally confirmed on merits.

03 JUDICIAL DECISION

Revenue appeal partly allowed for statistical purposes - remand to AO

04 OUTCOME - IN FAVOUR OF

Revenue - procedural remand on its appeal; merits of additions remain open.

05 AKHB REVIEW POINT

Compile vendor identity and address, purchase particulars, payments, stock movement, supplier reconciliation and the bank-to-cash-book bridge. Where appellate evidence needs verification, make the verification record explicit.

SOURCE & VERIFICATION

User-supplied tribunal order; paragraphs 1-4 & 9-10 reviewed. Subsequent proceedings and independent official-portal authentication not verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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