

THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai
Before Shri B.R. Baskaran (AM)

I.T.A. No. 4888/Mum/2015
(Assessment Year 2011-12)

M/s. Soleil Trading Pvt. Ltd. 303/304, Monarch Castle Hanuman Road Vile Parle East Mumbai-400 057. (Appellant)	Vs.	ITO 8(3)(2) Mumbai (Respondent)
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PAN No. AAMCS6443G

Assessee by	None
Department by	Shri Rakesh Ranjan
Date of Hearing	8.6.2017
Date of Pronouncement	8.6.2017

ORDER

The appeal of the assessee is directed against the order dated 17-07-2015 passed by Ld CIT(A)-18, Mumbai and it relates to the assessment year 2011-12.

2. None appeared on behalf of the assessee even though the notice of hearing was sent by registered post on more than one occasion. Further the hearing was adjourned on the last occasion at the specific request of the representative of the assessee. Hence I proceed to dispose of the appeal ex-parte, without the presence of the assessee.

3. I heard Ld D.R and perused the record. The Ground No.1 is general in nature. The Ground No.2 and Ground No.4 relate to the rejection of books of account and consequent estimation of Gross profit. I notice from the order passed by Ld CIT(A) that the assessee did not press these grounds before Ld

CIT(A). Hence I am of the view that the assessee could not have raised these grounds before the Tribunal. Accordingly I reject the above said grounds.

4. The Ground No.3 relates to the addition of Rs.4,02,000/- relating to unexplained cash deposits made into the bank account. Since the assessee could not substantiate his claim that these deposits represent business receipts, the AO assessed the entire amount as income of the assessee, i.e., before the assessing officer, the assessee could not produce the books of accounts. However, before the Ld CIT(A) the assessee furnished the details in the form of additional evidences. But the Ld CIT(A) declined to admit the same and accordingly confirmed the order passed by the AO on this issue.

5. In my view, the Ld CIT(A) should have admitted the additional evidences, in the interest of natural justice, since admission of the same would promote justice. Accordingly I admit the additional evidences furnished by the assessee before Ld CIT(A). Since they require examination, I am of the view that this issue should be restored to the file of the AO. Accordingly I set aside the order passed by Ld CIT(A) on this issue and restore the same to the file of the AO with the direction to examine the additional evidences furnished by the assessee and decide the issue in accordance with the law after affording adequate opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee is treated as partly allowed for statistical purposes.

Order has been pronounced in the Court on 8.6.2017.

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 8/6/2017

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

PS

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai