

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ 'SMC', मुंबई ।
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "SMC", MUMBAI
Before Shri Shamim Yahya, Accountant Member

ITA No.7161/Mum/2016 : Asst.Year 2010-11

Shri Dhaval G. Kapadia B/A 402, Nand Dham Society L.T.Road, Borivali (West) Mumbai – 400 092. PAN : AVKPK2762N.	बनाम/ Vs.	The Income Tax Officer Ward 25(1)(4) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से /Appellant by : Shri Paras B.Jain
प्रत्यर्थी की ओर से /Respondent by : Ms.Pooja Swaroop

सुनवाई की तारीख / Date of Hearing : 22.05.2017	घोषणा की तारीख / Date of Pronouncement : 05 .06.2017
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आदेश / ORDER

This appeal by the assessee is directed against the order of learned CIT(A) dated 06.10.2016 and pertains to assessment year 2010-2011.

2. At the outset, the issue raised is that learned CIT(A) has erred in passing order without giving assessee proper opportunity. In this case it is noted that the issue pertains to cash deposits in assessee's bank account. The plea of the assessee that A.O. has not provided proper opportunity of being heard to the assessee and the learned CIT(A) has also dismissed the appeal without going into the merits of the case. It is also the plea of the learned Counsel of the assessee that several additional evidences need to be filed in this case and he made an affidavit also in this regard.

3. Upon consideration of the facts and circumstances of the case, I find that in the interest of justice it would be appropriate if the additional evidence is admitted as these additional evidences were not before the authorities below. Accordingly, I deem it appropriate to remit the issue to the file of the Assessing Officer, who shall consider the issue afresh by considering the additional evidences and giving the assessee proper opportunity of being heard.

4. In the result, this appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced on this 05th day of June, 2017.

Sd/-
(Shamim Yahya)
लेखा सदस्य सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 05th June, 2017.
Devdas*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A)-44, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai