

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'SMC-C', BANGALORE**

BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER

**ITA No.1511 (Bang) 2017
(Assessment year : 2010 - 11)**

Shri Sumermal K Jain,
Prop.: Hitendra Sales Corporation,
No. 109, Mamulpet,
Bengaluru - 560053
PAN. ABQPJ5002Q

Appellant

Vs

The ITO, Ward - 1 (3), now 2 (2) (5)
Bengaluru

Respondent

**Assessee by : Smt. Suman Lunkar, C. A.
Revenue by : Shri Palani Kumar, Addl. CIT**

**Date of hearing : 22-11-2017
Date of pronouncement : 24-11-2017**

ORDER

PER A. K. GARODIA, A.M.:

This appeal is filed by the assessee which is directed against the order of CIT (A) - 2, Bangalore dated 13.04.2017 for A. Y. 2010 - 11.

2. The assessee has raised as many as 8 grounds but effective grievance on merit is only one about addition of Rs. 11,63,868/- on the basis of Statement of Mr. Mukesh Choksi and the next grievance is about interest charged u/s 234A to 234C.

3. Learned AR of the assessee submitted a copy of the tribunal order rendered in the case of Shri Mukesh Kumar Solanki vs. ITO in ITA No. 2168/bang/2016 dated 17.03.2017 and pointed out that in that case also, similar addition was made based on the same statement of Mr. Mukesh Choksi and the tribunal restored back the matter to AO for a fresh decision in the light of the judgment of Hon'ble Karnataka High Court rendered in the

case of Chandra Devi Kothari in Writ Petition No. 39390/2014 dated 02.02.2015 wherein it was held that the details/copy of the statement based on which the assessment order was passed should be provided to the assessee and matter be then decided afresh after providing reasonable opportunity of being heard to the assessee. Learned DR of the revenue supported the orders of the authorities below.

4. I have considered the rival submissions. I respectfully follow the tribunal order and the cited judgment of Hon'ble Karnataka High Court rendered in the case of Chandra Devi Kothari (Supra) and restore the matter back to AO for fresh decision with the same directions as were given by the Hon'ble Karnataka High Court in that case as per Para 8 of that judgment. Hence, no further adjudication is called for at the present stage.

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

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(A.K. GARODIA)
ACCOUNTANT MEMBER

Bangalore
D a t e d : 24.11.2017
/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Senior Private Secretary,
Income Tax Appellate Tribunal,
Bangalore.