

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

I.T.A. No. 6293/Mum/2016 (Assessment Year 2010-11)

M/s. Manas Paints 102, Sivam Apartment Shimpoli road Borivali West Mumbai-400 092. PAN : AAHFM6037C (Appellant)	Vs.	ITO 25(2)(2) Room No. 305 C-11, Bandra Kurla Complex Bandra East Mumbai-400 051. (Respondent)
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Assessee by	Shri Rajendra C. Thakkar
Department by	Shri Ram Tiwari
Date of Hearing	19.9.2017
Date of Pronouncement	19.9.2017

ORDER

The appeal filed by the assessee is directed against the order dated 08-09-2016 passed by Ld CIT(A)-44, Mumbai and it relates to the assessment year 2010-11.

2. The Ld A.R submitted that the Ld CIT(A) has passed order without admitting additional evidences furnished by the assessee without accepting the explanations of the assessee that it was prevented by sufficient cause in not filing those evidences before the AO. He further submitted that the assessee has voluntarily offered part of amount in AY 2012-13 and the very same amount has been confirmed by Ld CIT(A), resulting in double addition. He submitted that the additional evidences have bearing on the decision of Ld CIT(A) and non-consideration would result in heavy loss to the assessee.

4. The Ld D.R, however, submitted that the assessee has failed to offer proper explanations before the AO and also did not furnish convincing reasons for not furnishing additional evidences before the AO.

5. Having regard to the rival submissions, I am of the view that, in the interest of natural justice, the assessee should be given one more opportunity to present its case before the Ld CIT(A). In fact, the same would promote cause of justice. Further the Income tax Act does not permit double taxation of same income and hence the said claim also requires examination. Accordingly I admit the additional evidences furnished by the assessee, set aside the order passed by Ld CIT(A) and restore all the matters to his file for adjudicating them afresh by duly considering the additional evidences, information and explanations of the assessee.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order has been pronounced in the Court on 19.9.2017.

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

Mumbai; Dated : 19/9/2017

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//

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BY ORDER,  
(Dy./Asstt. Registrar)  
ITAT, Mumbai