

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'SMC – B', BANGALORE

BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER

ITA No.1606 (Bang) 2017
(Assessment year : 2012 – 13)

M/s. Natraj Granites,
No. 14/81, Kunigal Road,
Kempalinganahalli Post,
Nelamangala,
Bangalore – 560011.
PAN. AAFFN0696Q

Appellant

Vs

The ITO, Ward 6 (2) (4),
Bangalore.

Respondent

Assessee by : Smt. Pratibha R, Advocate
Revenue by : Dr. G. Manoj Kumar, Addl. CIT DR

Date of hearing : 09-01-2018
Date of pronouncement : 11-01-2018

ORDER

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

This appeal is filed by the assessee which is directed against the order of CIT (A) – 6 Bangalore dated 03.04.2017 for A. Y. 2012 – 13.

2. The assessee has raised 7 grounds but the effective grievance is only one about addition made of Rs. 20,16,419/- in respect of Sundry Creditors.
3. Learned AR of the assessee submitted that as per Para 8 of the impugned order of CIT (A), it is stated by him that no confirmation has been furnished. She submitted that this is factually incorrect because all confirmations were submitted and copy of same are available in the paper book on pages 2 to 28 of the paper book. She pointed out that PAN is also mentioned in all these confirmations. She also submitted that the order of CIT (A) is very cryptic and without considering the material brought on record by the assessee and therefore, it should be set aside and the matter may be restored back to his file

for a fresh decision by way of a speaking and reasoned order. Learned DR of the revenue supported the orders of the authorities below.

4. I have considered the rival submissions. I find that in Para 8 of his order, it is stated by CIT (A) that no confirmation has been furnished. But I find that this is factually incorrect because it is submitted before me that all confirmations were submitted before AO & CIT (A) and copy of same are available in the paper book filed before the tribunal also. I also find that PAN is also mentioned in all these confirmations. I also find that the order of CIT (A) is very cryptic and without considering the material brought on record by the assessee and therefore, I set aside the order of CIT (A) and the matter is restored back to his file for a fresh decision by way of a speaking and reasoned order after providing adequate opportunity of being heard to both sides.
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 : 11.01.2018
/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.