

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'SMC' NEW DELHI**

**BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER**

**I.T.A. No. 2528/Del/2016**

**Assessment Year: 2011-12**

DR. YOGESH PAL,  
H. NO. 375, RAM BAGH COLONY,  
BIJNOR  
OPP. VARHMAN COLLEGE,  
DISTT. BIJNOR  
UTTAR PRADESH  
(PAN:AETPP1912R)  
**(ASSEESSEE)**

VS.

ITO, WARD-2,  
NAJIABAD,  
DISTT. BIJNOR  
U.P. - 246763

**(RESPONDENT)**

**Assessee by:** Sh. Vijay Aggarwal, Adv.

**Revenue by:** Sh. V.K. Jiwani, Sr. DR

**ORDER**

This appeal is filed by assessee against the impugned Order passed by the Ld. CIT(A), Moradabad relating to Assessment Year 2011-12 on the following grounds:-

1. *Rs. 475000/- received on 15.1.2010, as part payment of sale of paternal agriculture land. Wrongly added to the income. It should not be considered income.*
2. *Rs. 450000/- received part payment on 30.7.2010 as part payment of above same transaction. It should not form part of income of the assessee.*

3. *Rs. 25,0000/- sale proceeds of old Tractor being used in agriculture received on 27.8.2010 (it should not be form part of income of the assessee).*
4. *Rs. 200000/- was received out of sale of live stock and old iron trolley which was used for agriculture purposes (AO wrongly considered it income).*
5. *Rs. 100000/- was given advance to Rupesh (a relative) which was received back on 26.11.2010. (AO wrongly added this amount to the income).*

*It is humbly prayed that the above transactions to the tune of Rs. 1475000/- are not part of income of the assessee. it may be pleased delete from the income and provide relief to the assessee.*

2. Facts narrated by the revenue authority are not disputed by both the parties, hence, the same are not repeated here for the sake of brevity.

3. At the time of hearing, Ld. Counsel of the Assessee, draw my attention towards the impugned order dated 18.2.2016 especially para no. 4.2 at page no. 2 wherein it was mentioned that the appellant during the course of appellate proceedings gave additional evidence and observed that a perusal of these

documents revealed that considerable new evidences were sought to be introduced at the appellate stage, which evidently, were either not available during assessment proceedings or were not presented before AO for some reason best known to the assessee. In view of these facts, the additional evidences furnished were rejected by the Ld. CIT(A). He further stated that during the course of assessment proceedings the AO made the additions of Rs. 15,04,668/- to the returned income and assessee has accepted the addition of Rs. 29,668/- pertaining to interest income credited in bank accounts and filed appeal before the Ld. CIT(A) for the remaining addition of Rs. 14,75,000/-. He further stated that assessee is a salaried person and had no knowledge of the legal formalities and had therefore, not submitted the requisite documents during the assessment proceedings, hence, the same were submitted as additional evidences before the Ld. CIT(A), who has rejected the same. In view of above, he requested to consider the additional evidences submitted before the Ld. CIT(A) before deciding the case.

4. On the contrary, Ld. DR relied upon the order passed by the Ld. CIT(A) and stated that assessee was given sufficient opportunity for substantiating his claim, but he could not avail

the same. Therefore, the order of the authorities below especially the impugned order may be upheld and appeal of the assessee may be dismissed.

5. I have heard both the parties and perused the records, especially the impugned order passed by the Ld. CIT(A) and the Paper Book containing pages 1 to 22 having the following documents and additional evidences as mentioned against Serial No. 5 to 8 filed before the Ld. CIT(A):-

<b>S.No.</b>	<b>Particulars of Documents</b>	<b>Page Nos.</b>
1	Order of the Ld. AO u/s. 143(3)	1-3
2	Order of CIT(A), Moradabad	4-6
3	Relevant Bank extract of Indian Bank (period 8.5.2010 to 24.12.2010)	7
4	Agreement for sale of land to Mr. Kunwar Singh	8-10
5	Affidavit and receipt for sale of Tractor	11-15
6	Affidavit for sale of Iron Trolley and Buggy.	16
7	Affidavit for (a) sale of home grown buffaloes and (b) loan taken by Rupesh Kumar	17-18
8	Agreement for purchase of land from Mr. Pritish Raj	18-22

5.1 Keeping in view of the facts and circumstances of the case as explained above and after examining the impugned order alongwith the additional evidences mentioned against Serial No. 5 to 8 in the aforesaid Table, filed by the assessee, I am of the considered view that the aforesaid additional evidences are very

much essential to render the justice to the parties. Therefore, in the interest of justice, the additional evidences filed by the assessee before the Ld. CIT(A) are admitted and the issue in dispute stand remitted back to the file of the Ld. CIT(A) with the directions to decide the same afresh, after examining the additional evidences filed by the assessee and give adequate opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee stand allowed for statistical purposes.

Order pronounced on 12/03/2018.

**Sd/-**

**[H.S. SIDHU]  
JUDICIAL MEMBER**

*Date 12/03/2018*

**“SRBHATNAGAR”**

**Copy forwarded to: -**

1. Appellant -
  2. Respondent -
  3. CIT
  4. CIT (A)
  5. DR, ITAT
- TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches

