

IN THE INCOME TAX APPELLATE TRIBUNAL

“SMC-C” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER

ITA Nos. 389 to 394/Bang/2018
Assessment Years :2009-10 to 2014-15

Shri M. Ramesh, No. 5, Narasimha Pete, Chintamani Town, Chikkaballapur – 563 125.  <b>PAN: AGQPR1631L</b>	Vs.	The Income Tax Officer, Ward – 1, Chikkaballapur.
APPELLANT		RESPONDENT

Appellant by	:	Shri Prashanth .G.S, CA
Respondent by	:	Smt. Padma Meenakshi, JCIT(DR)

Date of hearing	:	15.03.2018
Date of Pronouncement	:	15.03.2018

**ORDER**

*Per Shri A.K. Garodia, Accountant Member*

All these six appeals are filed by the assessee which are directed against a combined order of Id. CIT(A) – 6, Bangalore dated 12.10.2017 for Assessment Years 2009-10 to 2014-15. All these appeals were heard together and are being disposed of by way of this common order for the sake of convenience.

2. The grounds raised by the assessee in Assessment Year 2009-10 in ITA No. 389/Bang/2018 are as under.

*“1. The orders of the authorities below in so far as they are against the appellant are opposed to law, weight of evidence, natural justice, probabilities, facts and circumstances of the appellant's case.*

*2. The appellant denies himself liable to be assessed on a total income of Rs.13,14,000/- as against Rs. 20,000/- returned by the appellant under the facts and circumstances of the case.*

*3. a) The authorities below erred in disallowing a sum of Rs.8,94,000/- under section 69 of the income Tax Act, 1961 (the Act) under the facts and circumstances of the case.*

*b) The authorities below failed to appreciate that the investment in*

*immovable properties was made out of the past savings of the appellant and therefore the addition made of Rs. 8.94,000/- as unexplained investment is bad in law and liable to be deleted under the facts and circumstances of the case.*

*4. a) The assessing officer erred in treating the agricultural income of Rs.4,00,000/- as taxable income of the appellant without any cogent justification and the CIT(A) further erred in confirming the addition made by the assessing officer and thus the orders of the authorities below need to be set aside in the interest of equity and justice.*

*b) The action of the assessing officer in failing to verify the genuineness of the agricultural income declared in the return of income by holding that it is outside his purview is preposterous, untenable and unsustainable in the eyes of law and thus the addition made needs to be deleted under the facts and circumstances of the case.*

*5. The authorities below failed to take cognisance of the documents furnished and the replies filed by the appellant and thus the additions made by the authorities below need to be deleted on the facts and circumstances of the case.*

*6. a) The orders of the authorities below are bad in law for the reason that they failed to provide a copy of the statement recorded from the appellant and the documents impounded during the survey despite numerous requests which is in violation of the principles of natural justice under the facts of the case.*

*b) Without prejudice, the statement recorded on oath from the appellant during the Survey under section 133A of the Act has no legs to stand the test of law and consequently, the order of reassessment based on such statement is liable to be quashed under the facts of the case.*

*7. Without further prejudice, the provisions of section 115BBE was applicable only from the assessment year 2013-14 and therefore the levy of tax under section 115BBE at the rate of 30% on undisclosed investment is bad in law and needs to be deleted under the facts of the case.*

*8. The levy of interest under sections 234A & 234B of the Act is not in accordance with the provisions of the Act under the facts and circumstances of the case.*

*9. Without prejudice, the interest under sections 234A & 234B of the Act is not leviable and needs to be waived off under the facts and circumstances of the case.*

**PURE QUESTION OF LAW RAISED FOR THE FIRST TIME**

*The appellant begs to submit the under mentioned grounds of appeal which were not urged specifically in the grounds of appeal before the first appellate authority. These grounds do not involve any investigation of any facts otherwise on the record of the department and therefore, it is prayed that the grounds may kindly be admitted and disposed off on merits for the advancement of substantial cause of justice. Reliance is placed on the decision of the Hon'ble Apex Court in the case of National Thermal Power Co. Ltd. Vs. CIT, reported in 229 ITR 383 and on the decision of Mysore High Court in the case of GundathurThimmappa & Sons vs. CIT, reported in 70 ITR 70.*

*10. The orders of the authorities below are bad in law as the mandatory conditions for assumption of jurisdiction under section 148 of the Act have not been complied with on the ground that:*

*a) The assessment is bad in law as the notice issued under section 148 of the Act suffers from a material irregularity in as much as the words assess / reassess are not struck off resulting in the impugned notice being invalid and thus the order passed on such an invalid notice needs to be set aside on this count alone in the interest of equity and justice.*

*b) The reasons for issuance of notice under section 148 of the Act was not recorded by the assessing officer or having recorded, the copy of the same has not been provided to the appellant on the facts of the case.*

*c) The sanction as required under section 151 of the Act has not been obtained from the Commissioner of Income Tax before issue of notice under section 148 of the Act or having been obtained, the copy of the same has not been provided to the appellant on the facts of the case.*

*11. The appellant craves leave to add, alter, delete or substitute any of the grounds urged above.*

*12. In view of the above and other grounds that may be urged at the time of the hearing of the appeal, the appellant prays that the appeal may be allowed in the interest of justice and equity.”*

3. The grounds raised by the assessee in the remaining Assessment Years are identical except difference in amounts. But for the sake of ready reference, the grounds raised by the assessee for the remaining years are also reproduced hereinbelow.

**Grounds raised for Assessment Year 2010-11 in ITA No. 390/Bang/2018 are as under.**

*“1. The orders of the authorities below in so far as they are against the appellant are opposed to law, weight of evidence, natural justice, probabilities, facts and circumstances of the appellant's case.*

*2. The appellant denies himself liable to be assessed on a total income of Rs.5,20,551/- as against Rs.20,550/- returned by the appellant under the facts and circumstances of the case.*

*3. a) The assessing officer erred in treating the agricultural income of Rs.4,00,000/- as taxable income of the appellant without any cogent justification and the CIT(A) further erred in confirming the addition made by the assessing officer and thus the orders of the authorities below need to be set aside in the interest of equity and justice.*

*b) The action of the assessing officer in failing to verify the genuineness of the agricultural income declared in the return of income by holding that it is outside his purview is preposterous, untenable and unsustainable in the eyes of law and thus the addition made needs to be deleted under the facts and circumstances of the case.*

*4. The authorities below failed to take cognisance of the documents furnished and the replies filed by the appellant and thus the additions made by the authorities below need to be deleted on the facts and circumstances of the case.*

*5. a) The orders of the authorities below are bad in law for the reason that they failed to provide a copy of the statement recorded from the appellant and the documents impounded during the survey despite numerous requests which is in violation of the principles of natural justice under the facts of the case.*

*b) Without prejudice, the statement recorded on oath from the appellant during the Survey under section 133A of the Act has no legs to stand the test of law and consequently, the order of reassessment based on such statement is liable to be quashed under the facts of the case.*

*6. Without further prejudice, the provisions of section 115BBE was applicable only from the assessment year 2013-14 and therefore the levy of tax under section 115BBE at the rate of 30% on undisclosed investment is bad in law and needs to be deleted under the facts of the case.*

7. *The levy of interest under sections 234A & 234B of the Act is not in accordance with the provisions of the Act under the facts and circumstances of the case.*

8. *Without prejudice, the interest under sections 234A & 234B of the Act is not leviable and needs to be waived off under the facts and circumstances of the case.*

**PURE QUESTION OF LAW RAISED FOR THE FIRST TIME**

*The appellant begs to submit the under mentioned grounds of appeal which were not urged specifically in the grounds of appeal before the first appellate authority. These grounds do not involve any investigation of any facts otherwise on the record of the department and therefore, it is prayed that the grounds may kindly be admitted and disposed off on merits for the advancement of substantial cause of justice. Reliance is placed on the decision of the Hon'ble Apex Court in the case of National Thermal Power Co. Ltd. Vs. CIT, reported in 229 ITR 383 and on the decision of Mysore High Court in the case of GundathurThimmappa & Sons vs. CIT, reported in 70 ITR 70.*

9. *The orders of the authorities below are bad in law as the mandatory conditions for assumption of jurisdiction under section 148 of the Act have not been complied with on the ground that:*

a) *The assessment is bad in law as the notice issued under section 148 of the Act suffers from a material irregularity in as much as the words assess / reassess are not struck off resulting in the impugned notice being invalid and thus the order passed on such an invalid notice needs to be set aside on this count alone in the interest of equity and justice.*

b) *The reasons for issuance of notice under section 148 of the Act was not recorded by the assessing officer or having recorded, the copy of the same has not been provided to the appellant on the facts of the case.*

c) *The sanction as required under section 151 of the Act has not been obtained from the Commissioner of Income Tax before issue of notice under section 148 of the Act or having been obtained, the copy of the same has not been provided to the appellant on the facts of the case.*

10. *The appellant craves leave to add, alter, delete or substitute any of the grounds urged above.*

11. *In view of the above and other grounds that may be urged at the time of the hearing of the appeal, the appellant prays that the appeal may be allowed in the interest of justice and equity."*

**Grounds raised for Assessment Year 2011-12 in ITA No. 391/Bang/2018 are as under.**

*“1. The orders of the authorities below in so far as they are against the appellant are opposed to law, weight of evidence, natural justice, probabilities, facts and circumstances of the appellant's case.*

*2. The appellant denies himself liable to be assessed on a total income of Rs. 6,06,475/- as against Rs. 2,06,480/- returned by the appellant under the facts and circumstances of the case.*

*3. a) The assessing officer erred in treating the agricultural income of Rs.4,00,000/- as taxable income of the appellant without any cogent justification and the CIT(A) further erred in confirming the addition made by the assessing officer and thus the orders of the authorities below need to be set aside in the interest of equity and justice.*

*b) The action of the assessing officer in failing to verify the genuineness of the agricultural income declared in the return of income by holding that it is outside his purview is preposterous, untenable and unsustainable in the eyes of law and thus the addition made needs to be deleted under the facts and circumstances of the case.*

*4. The authorities below failed to take cognisance of the documents furnished and the replies filed by the appellant and thus the additions made by the authorities below need to be deleted on the facts and circumstances of the case.*

*5. a) The orders of the authorities below are bad in law for the reason that they failed to provide a copy of the statement recorded from the appellant and the documents impounded during the survey despite numerous requests which is in violation of the principles of natural justice under the facts of the case.*

*b) Without prejudice, the statement recorded on oath from the appellant during the Survey under section 133A of the Act has no legs to stand the test of law and consequently, the order of reassessment based on such statement is liable to be quashed under the facts of the case.*

*6. Without further prejudice, the provisions of section 115BBE was applicable only from the assessment year 2013-14 and therefore the levy of tax under section 115BBE at the rate of 30% on undisclosed investment is bad in law and needs to be deleted under the facts of the case.*

*7. The levy of interest under sections 234A & 234B of the Act is not in*

*accordance with the provisions of the Act under the facts and circumstances of the case.*

*8. Without prejudice, the interest under sections 234A & 234B of the Act is not leviable and needs to be waived off under the facts and circumstances of the case.*

**PURE QUESTION OF LAW RAISED FOR THE FIRST TIME**

*The appellant begs to submit the under mentioned grounds of appeal which were not urged specifically in the grounds of appeal before the first appellate authority. These grounds do not involve any investigation of any facts otherwise on the record of the department and therefore, it is prayed that the grounds may kindly be admitted and disposed off on merits for the advancement of substantial cause of justice. Reliance is placed on the decision of the Hon'ble Apex Court in the case of National Thermal Power Co. Ltd. Vs. CIT, reported in 229 ITR 383 and on the decision of Mysore High Court in the case of GundathurThimmappa & Sons vs. CIT, reported in 70 ITR 70.*

*9. The orders of the authorities below are bad in law as the mandatory conditions for assumption of jurisdiction under section 148 of the Act have not been complied with on the ground that:*

*a) The assessment is bad in law as the notice issued under section 148 of the Act suffers from a material irregularity in as much as the words assess / reassess are not struck off resulting in the impugned notice being invalid and thus the order passed on such an invalid notice needs to be set aside on this count alone in the interest of equity and justice.*

*b) The reasons for issuance of notice under section 148 of the Act was not recorded by the assessing officer or having recorded, the copy of the same has not been provided to the appellant on the facts of the case.*

*c) The sanction as required under section 151 of the Act has not been obtained from the Commissioner of Income Tax before issue of notice under section 148 of the Act or having been obtained, the copy of the same has not been provided to the appellant on the facts of the case.*

*10. The appellant craves leave to add, alter, delete or substitute any of the grounds urged above.*

*11. In view of the above and other grounds that may be urged at the time of the hearing of the appeal, the appellant prays that the appeal may be allowed in the interest of justice and equity.”*

**Grounds raised for Assessment Year 2012-13 in ITA No. 392/Bang/2018 are as under.**

*“1. The orders of the authorities below in so far as they are against the appellant are opposed to law, weight of evidence, natural justice, probabilities, facts and circumstances of the appellant's case.*

*2. The appellant denies himself liable to be assessed on a total income of Rs.8,28,399/- as against Rs.4,28,400/- returned by the appellant under the facts and circumstances of the case.*

*3. a) The assessing officer erred in treating the agricultural income of Rs.4,00,000/- as taxable income of the appellant without any cogent justification and the CIT(A) further erred in confirming the addition made by the assessing officer and thus the orders of the authorities below need to be set aside in the interest of equity and justice.*

*b) The action of the assessing officer in failing to verify the genuineness of the agricultural income declared in the return of income by holding that it is outside his purview is preposterous, untenable and unsustainable in the eyes of law and thus the addition made needs to be deleted under the facts and circumstances of the case.*

*4. The authorities below failed to take cognisance of the documents furnished and the replies filed by the appellant and thus the additions made by the authorities below need to be deleted on the facts and circumstances of the case.*

*5. a) The orders of the authorities below are bad in law for the reason that they failed to provide a copy of the statement recorded from the appellant and the documents impounded during the survey despite numerous requests which is in violation of the principles of natural justice under the facts of the case.*

*b) Without prejudice, the statement recorded on oath from the appellant during the Survey under section 133A of the Act has no legs to stand the test of law and consequently, the order of reassessment based on such statement is liable to be quashed under the facts of the case.*

*6. Without further prejudice, the provisions of section 115BBE was applicable only from the assessment year 2013-14 and therefore the levy of tax under section 115BBE at the rate of 30% on undisclosed investment is bad in law and needs to be deleted under the facts of the case.*

*7. The levy of interest under sections 234A & 234B of the Act is not in*

*accordance with the provisions of the Act under the facts and circumstances of the case.*

*8. Without prejudice, the interest under sections 234A & 234B of the Act is not leviable and needs to be waived off under the facts and circumstances of the case.*

**PURE QUESTION OF LAW RAISED FOR THE FIRST TIME**

*The appellant begs to submit the under mentioned grounds of appeal which were not urged specifically in the grounds of appeal before the first appellate authority. These grounds do not involve any investigation of any facts otherwise on the record of the department and therefore, it is prayed that the grounds may kindly be admitted and disposed off on merits for the advancement of substantial cause of justice. Reliance is placed on the decision of the Hon'ble Apex Court in the case of National Thermal Power Co. Ltd. Vs. CIT, reported in 229 ITR 383 and on the decision of Mysore High Court in the case of GundathurThimmappa & Sons vs. CIT, reported in 70 ITR 70.*

*9. The orders of the authorities below are bad in law as the mandatory conditions for assumption of jurisdiction under section 148 of the Act have not been complied with on the ground that:*

*a) The assessment is bad in law as the notice issued under section 148 of the Act suffers from a material irregularity in as much as the words assess / reassess are not struck off resulting in the impugned notice being invalid and thus the order passed on such an invalid notice needs to be set aside on this count alone in the interest of equity and justice.*

*b) The reasons for issuance of notice under section 148 of the Act was not recorded by the assessing officer or having recorded, the copy of the same has not been provided to the appellant on the facts of the case.*

*c) The sanction as required under section 151 of the Act has not been obtained from the Commissioner of Income Tax before issue of notice under section 148 of the Act or having been obtained, the copy of the same has not been provided to the appellant on the facts of the case.*

*10. The appellant craves leave to add, alter, delete or substitute any of the grounds urged above.*

*11. In view of the above and other grounds that may be urged at the time of the hearing of the appeal, the appellant prays that the appeal may be allowed in the interest of justice and equity.”*

**Grounds raised for Assessment Year 2013-14 in ITA No. 393/Bang/2018 are as under.**

*“1. The orders of the authorities below in so far as they are against the appellant are opposed to law, weight of evidence, natural justice, probabilities, facts and circumstances of the appellant's case.*

*2. The appellant denies himself liable to be assessed on a total income of Rs.26,26,890/- as against Rs.3,81,860/- returned by the appellant under the facts and circumstances of the case.*

*3. a) The authorities below erred in disallowing a sum of Rs.18,45,035/- under section 69 of the Income Tax Act, 1961 (the Act) under the facts and circumstances of the case.*

*b) The authorities below failed to appreciate that the investment in immovable properties was made out of the past savings of the appellant and therefore the addition made of Rs. 18,45,035/- as unexplained investment is bad in law and liable to be deleted under the facts and circumstances of the case.*

*4. a) The assessing officer erred in treating the agricultural income of Rs.4,00,000/- as taxable income of the appellant without any cogent justification and the CIT(A) further erred in confirming the addition made by the assessing officer and thus the orders of the authorities below need to be set aside in the interest of equity and justice.*

*b) The action of the assessing officer in failing to verify the genuineness of the agricultural income declared in the return of income by holding that it is outside his purview is preposterous, untenable and unsustainable in the eyes of law and thus the addition made needs to be deleted under the facts and circumstances of the case.*

*5. The authorities below failed to take cognisance of the documents furnished and the replies filed by the appellant and thus the additions made by the authorities below need to be deleted on the facts and circumstances of the case.*

*6. a) The orders of the authorities below are bad in law for the reason that they failed to provide a copy of the statement recorded from the appellant and the documents impounded during the survey despite numerous requests which is in violation of the principles of natural justice under the facts of the case.*

*b) Without prejudice, the statement recorded on oath from the appellant during the Survey under section 133A of the Act has no legs to stand the test of law and consequently, the order of reassessment*

*based on such statement is liable to be quashed under the facts of the case.*

*7. The levy of interest under sections 234A & 234B of the Act is not in accordance with the provisions of the Act under the facts and circumstances of the case.*

*8. Without prejudice, the interest under sections 234A & 234B of the Act is not leviable and needs to be waived off under the facts and circumstances of the case.*

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*9. The orders of the authorities below are bad in law as the mandatory conditions for assumption of jurisdiction under section 148 of the Act have not been complied with on the ground that:*

*a) The assessment is bad in law as the notice issued under section 148 of the Act suffers from a material irregularity in as much as the words assess / reassess are not struck off resulting in the impugned notice being invalid and thus the order passed on such an invalid notice needs to be set aside on this count alone in the interest of equity and justice.*

*b) The reasons for issuance of notice under section 148 of the Act was not recorded by the assessing officer or having recorded, the copy of the same has not been provided to the appellant on the facts of the case.*

*c) The sanction as required under section 151 of the Act has not been obtained from the Commissioner of Income Tax before issue of notice under section 148 of the Act or having been obtained, the copy of the same has not been provided to the appellant on the facts of the case.*

*10. The appellant craves leave to add, alter, delete or substitute any of the grounds urged above.*

*11. In view of the above and other grounds that may be urged at the time of the hearing of the appeal, the appellant prays that the appeal*

*may be allowed in the interest of justice and equity.”*

**Grounds raised for Assessment Year 2014-15 in ITA No. 394/Bang/2018 are as under.**

*“1. The orders of the authorities below in so far as they are against the appellant are opposed to law, weight of evidence, natural justice, probabilities, facts and circumstances of the appellant's case.*

*2. The appellant denies himself liable to be assessed on a total income of Rs. 26,33,069/- as against Rs. 5,81,400/- returned by the appellant under the facts and circumstances of the case.*

*3. a) The authorities below erred in disallowing a sum of Rs. 16,51,666/- under section 69 of the Income Tax Act, 1961 (the Act) under the facts and circumstances of the case.*

*b) The authorities below failed to appreciate that the investment in immovable properties was made out of the past savings of the appellant and therefore the addition made of Rs. 16,51,666/- as unexplained investment is bad in law and liable to be deleted under the facts and circumstances of the case.*

*4. a) The assessing officer erred in treating the agricultural income of Rs.4,00,000/- as taxable income of the appellant without any cogent justification and the CIT(A) further erred in confirming the addition made by the assessing officer and thus the orders of the authorities below need to be set aside in the interest of equity and justice.*

*b) The action of the assessing officer in failing to verify the genuineness of the agricultural income declared in the return of income by holding that it is outside his purview is preposterous, untenable and unsustainable in the eyes of law and thus the addition made needs to be deleted under the facts and circumstances of the case.*

*5. The authorities below failed to take cognisance of the documents furnished and the replies filed by the appellant and thus the additions made by the authorities below need to be deleted on the facts and circumstances of the case.*

*6. a) The orders of the authorities below are bad in law for the reason that they failed to provide a copy of the statement recorded from the appellant and the documents impounded during the survey despite numerous requests which is in violation of the principles of natural justice under the facts of the case.*

*b) Without prejudice, the statement recorded on oath from the*

*appellant during the Survey under section 133A of the Act has no legs to stand the test of law and consequently, the order of reassessment based on such statement is liable to be quashed under the facts of the case.*

*7. The levy of interest under sections 234A & 234B of the Act is not in accordance with the provisions of the Act under the facts and circumstances of the case.*

*8. Without prejudice, the interest under sections 234A & 234B of the Act is not leviable and needs to be waived off under the facts and circumstances of the case.*

**PURE QUESTION OF LAW RAISED FOR THE FIRST TIME**

*The appellant begs to submit the under mentioned grounds of appeal which were not urged specifically in the grounds of appeal before the first appellate authority. These grounds do not involve any investigation of any facts otherwise on the record of the department and therefore, it is prayed that the grounds may kindly be admitted and disposed off on merits for the advancement of substantial cause of justice. Reliance is placed on the decision of the Hon'ble Apex Court in the case of National Thermal Power Co. Ltd. Vs. CIT, reported in 229 ITR 383 and on the decision of Mysore High Court in the case of GundathurThimmappa & Sons vs. CIT, reported in 70 ITR 70.*

*9. The orders of the authorities below are bad in law as the mandatory conditions for assumption of jurisdiction under section 148 of the Act have not been complied with on the ground that:*

*a) The assessment is bad in law as the notice issued under section 148 of the Act suffers from a material irregularity in as much as the words assess / reassess are not struck off resulting in the impugned notice being invalid and thus the order passed on such an invalid notice needs to be set aside on this count alone in the interest of equity and justice.*

*b) The reasons for issuance of notice under section 148 of the Act was not recorded by the assessing officer or having recorded, the copy of the same has not been provided to the appellant on the facts of the case.*

*c) The sanction as required under section 151 of the Act has not been obtained from the Commissioner of Income Tax before issue of notice under section 148 of the Act or having been obtained, the copy of the same has not been provided to the appellant on the facts of the case.*

*10. The appellant craves leave to add, alter, delete or substitute any of the grounds urged above.*

*11. In view of the above and other grounds that may be urged at the time of the hearing of the appeal, the appellant prays that the appeal may be allowed in the interest of justice and equity.”*

4. At the very outset, it was submitted by Id. AR of assessee that proper representation could not be made by the assessee before AO and CIT(A) and therefore, in the interest of justice, if the matter is restored back to the file of AO for fresh decision, the assessee will make proper compliance. In this regard, he pointed out that in para no. 15 of the order of CIT(A), it is noted by CIT(A) that during appellate proceedings, no documentary evidence has been filed by assessee in support of his contention that he derived agricultural income and no proof of land holdings or RTCs were furnished and no bills in respect of agricultural products or bills for expenses on purchase of agricultural seeds, manures, fertilizers etc have been filed and the assessee has also not produced any evidence for labour payments etc. He submitted that from this para of order of CIT(A), it is seen that Id. CIT(A) has confirmed the addition made by the AO on this basis that proper evidence was not produced by assessee before AO or CIT(A). He submitted that if the matter is restored back to the file of AO, the assessee will produce all the required evidences. The Id. DR of revenue supported the order of CIT(A).
  
5. I have considered the rival submissions. I find that it is noted by AO in the assessment order that in spite of numerous notices issued, the assessee chose to file his return of income just two weeks before the assessment which is getting time barred and therefore, no time was available to make enquiries to ascertain the genuineness of his submissions. Hence, I find that only because the return of income was filed late by the assessee, the assessment was completed by the AO without making queries for the reason that there was no time available. Hence I feel it proper to restore the entire matter back to the file of AO for fresh decision after making proper enquiries and after considering all the evidences which the assessee may bring on record in support of the return of income filed by the assessee. Hence I set aside the order of CIT(A) and restore the entire matter back to the file of AO for fresh decision after providing

adequate opportunity of being heard to the assessee. In view of this decision, no decision is called for now regarding merit of the case.

6. Regarding additional grounds raised by the assessee in respect of validity of reassessment proceedings, no argument was advanced by Id. AR of assessee. Hence I infer that this issue is not pressed by Id. AR of the assessee. Hence this issue is decided against assessee on this basis that it is not pressed.
7. In the result, all the six appeals filed by the assessee are partly allowed for statistical purposes.

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

Sd/-  
(ARUN KUMAR GARODIA)  
Accountant Member

Bangalore,  
Dated, the 15<sup>th</sup> March, 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.