



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI N.S SAINI, ACCOUNTANT MEMBER  
AND PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.191/CTK/2017**  
Assessment Year : 2010-2011

Smt. Mamata Das, Flat No.DE-614, Arcon Retreat Patia Square, Nandankanan Road, Bhubaneswar.	Vs.	ITO, Ward -2(3), Bhubaneswar.
PAN/GIR No.AFBPD 6389 M		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri P.K.Mishra, AR  
Revenue by : Shri D.K.Pradhan, DR

**Date of Hearing : 10/05/ 2018**  
**Date of Pronouncement : 14/05/ 2018**

**ORDER**

**Per N.S.Saini, AM**

This is an appeal filed by the assessee against the order of the CIT(A)-2, Bhubaneswar dated 29.2.2016 for the assessment year 2010-2011.

2. The assessee has raised the following grounds of appeal:

"1.That, the learned CIT (A) has committed serious error in not quashing the assessment order passed by the learned Assessing Officer which is illegal, arbitrary, unjust, contrary to the evidence on record and has been passed in clear violation to the principle of natural justice and for which the order same is liable to be quashed.

2. That, the learned CIT (A) has committed serious error in not quashing the assessment order as the notice u/s 143(2) of the Income-tax Act, 1961 (hereinafter referred as 'the Act') has been issued on an extraneous reason and not in accordance with the limbs as provided u/s 143(2) of the Act.



3. That, the learned CIT (A) has committed serious error in not quashing the assessment order when the notice u/s 143(2) of the Act has been issued without processing the return of income u/s 143(1) of the Act for which the assessment order is liable to be quashed and/or annulled.
4. That, the learned CIT (A) has committed serious error in not quashing the assessment order which has been passed u/s 143(3) of the Act without processing the return u/s 143(1) of the Act and for which the assessment order is otherwise illegal, arbitrary, without jurisdiction and is liable to be deleted.
5. That, the learned CIT (A) has committed serious error in not deleting the addition of Rs. 49,78,218/- as income under the head other sources which is contrary to the evidence on record and for which same is liable to be deleted.
6. That, the learned CIT (A) has committed serious error in not deleting the addition of Rs. 49,78,218/- under the head other sources being contrary to the provisions of the Act, without jurisdiction and hence same is liable to be deleted.
7. That, the learned CIT (A) has committed serious error in not deleting the addition of Rs. 19,30,500/- which has been added by the learned Assessing officer as income from undisclosed sources.
8. That, the learned CIT (A) has committed serious error in not deleting the addition of Rs. 19,30,500/- made by the learned Assessing Officer as income of the assessee from undisclosed sources included under head other sources which is liable to be deleted.
9. That, the learned CIT (A) has committed serious error in not deleting the addition of Rs. 8,21,674/- as unexplained deposits which is illegal, contrary to the evidence on record and is liable to be deleted.
10. That, the learned CIT (A) has committed serious error in not deleting the addition of Rs. 8,21,647/- as added by the learned Assessing Officer being unexplained deposits treated as income from other sources being contrary to the provisions of the Act and without jurisdiction and is liable to be deleted.
11. That, the appellant may add, alter, delete, modify or withdraw any of the grounds at the time of hearing of the matter with the leave of the Hon'ble I TAT."



3. At the outset, Id A.R. of the assessee submitted that the following documents were already filed before the Assessing Officer, which is now placed in the form of Paper Book-1.

1. Copy of return filed along with Form 16
2. Copies of Axis Bank statement of the assessee.
3. Copies of Axis Bank account statement of siddharth Mohapatra Minor son) with details of cash deposit.
4. Copy of Axis Bank account statement of Sourav Mohapatra (Minor son) with details of cash deposit.
5. Copy of ICICI Bank account statement of Mamata Das.
6. Copies of confirmation regarding gift received with proof.

4. He submitted that he is filing following additional evidences in the form of Paper Book -2 for the first time before the Tribunal as at the time of assessment, both husband and father of the assessee were staying outside the State in search of job and, therefore, they could not be filed before the Assessing Officer and the CIT(A).

<b>S! .NO.</b>	<b>Details of Documents</b>	<b>Annexure</b>	<b>Page No.</b>
<b>1.</b>	Each entry explanation of Axis Bank Account No.005010100407144 of the Assessee.	<b>Annexure-1</b>	<b>1 - 6</b>
<b>2.</b>	Detail Cash Flow Statement for the A.y.-2010-II.	<b>Annexure-2</b>	<b>7 - 9</b>
<b>3.</b>	Details of Cash Deposits and other than cash deposits made by the Assessee during the year: 2010-II.	<b>Annexure-3</b>	<b>10 - 11</b>
<b>4.</b>	Detail Proof of receipts through cheque on different sources.	<b>Annexure-4</b>	<b>12 - 17</b>
<b>5.</b>	3opy of Certificate issued by Bank regarding closure of fixed Deposits during period: 2009-10.	<b>Annexure-5</b>	<b>18</b>
<b>6.</b>	copy of Certificate issued by Indian Bank in respect of withdrawal of cash from loan Account.	<b>Annexure-6</b>	<b>19</b>



7.	Copy of Indian Bank Housing Loan statement	<b>Annexure-7</b>	<b>20 - 23</b>
3.	Copy of IndusInd Bank Account statement of Hemanta Ku. Mohapatra(Husband of the Assessee).	<b>Annexure-8</b>	<b>24</b>
9.	Copy of Agreement for sale of land by father of Assessee and proof of advance received.	<b>Annexure-9</b>	<b>25 - 30</b>

5. Ld A.R. submitted that as the above additional evidences are vital documents to decide the issue, the same may be admitted and the matter may be restored to the file of the Assessing officer to adjudicate the issues involved afresh in light of the additional evidences.

6. Ld D.R. had no objection to the admission of additional evidence now filed before the Tribunal.

7. After considering the rival submissions and perusing the materials available on record, we find that the assessee has filed additional evidence in the form of Paper Book-2 before the Tribunal for the first time. The Id A.R. of the assessee submitted that the husband and the father of the assessee were out of State and the assessee could not get sufficient time to collect the evidences to furnish the same before the Assessing Officer at the time of assessment stage as well as before the CIT(A). In order to render substantial justice, we admit the additional evidences filed before us and remand the matter back to the file of the Assessing Officer to adjudicate the issues involved in this appeal afresh taking into consideration the additional evidences and after verification of the same. The Assessing Officer shall allow proper and reasonable



opportunity of hearing to the assessee before adjudicating the issues afresh.

8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 14 /05/2018.

Sd/-

**(Pavan Kumar Gadale)**  
**JUDICIALMEMBER**

sd/-

**(N.S Saini)**  
**ACCOUNTANT MEMBER**

Cuttack; Dated 14 /05/2018  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The Appellant : Smt. Mamata Das, Flat No.DE-614, Arcon Retreat Patia Square, Nandankanan Road, Bhubaneswar
2. The Respondent. ITO, Ward -2(3), Bhubaneswar
3. The CIT(A)-2, Bhubaneswar
4. Pr.CIT-2, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

BY ORDER,

**SR.PRIVATE SECRETARY**  
**ITAT, Cuttack**