

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "I", MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND
SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER**

ITA NO.1781/MUM/2017 (A.Y: 2010-11)

Shri Manisha Hemant Mehta A-13, Yashwant Building, 90 Feet Road, Ghatkopar (E) Mumbai - 77 PAN: AGTPM 8940 N	v.	Income Tax Officer – 22(1)(3) Mumbai
(Appellant)		(Respondent)

Assessee by : Shri Dharmil Amit Jhaveri

Department by : Shri Chaudhary Arunkumar Singh

Date of Hearing : 06.09.2018

Date of Pronouncement : 30.10.2018

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals) – 25, Mumbai [hereinafter in short "Ld. CIT(A)"] dated 12.12.2016 for the Assessment Year 2010-11 arising out of the order passed by the Assessing Officer u/s. 143(3) r.w.s. 147 of the Act.

2. At the outset, Learned Counsel for the assessee submitted that the Coordinate Bench of this Tribunal in ITA.No. 1570/MUM/2017 dated 31.10.2017 restored the appeal of the Revenue to the file of the Assessing

Officer to make fresh assessment after giving opportunity to the assessee and the issue was in respect of the part relief given by the Ld.CIT(A) deleting the addition made toward bogus purchases. Learned Counsel for the assessee submitted that since the Tribunal had set-aside the appeal of the Revenue, the appeal of the assessee may also be restored to the file of the Assessing Officer.

3. Ld. DR has no serious objections in restoring the matter to the file of the Assessing Officer.

4. On hearing both sides and perusing the order of the Tribunal, we find it appropriate to restore this issue to the file of the Assessing Officer. Thus, we restore this issue to the file of the Assessing Officer who shall decide in the light of the observations made by the Tribunal in revenue's appeal in ITA.No.1570/Mum/2017 dated 31.10.2017. The grounds raised by the assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on the 30th October, 2018

Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER
Mumbai / Dated 30/10/2018
Giridhar, Sr.PS

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum