

आयकर अपीलीय अधिकरण सूरत न्यायपीठ, सूरत
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH,
SURAT

श्री सी एम गर्ग, न्यायिक सदस्य एवं श्री ओ पी मीना, लेखा सदस्य के समक्ष
BEFORE SHRI C.M.GARG, JUDICIAL MEMBER AND
SHRI O.P.MEENA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.621/Ahd/2015/SRT
निर्धारण वर्ष / Assessment Year: 2010-11

Shankarlal Maturam Meena,
101, Manbhari Co-op. Hsg. Soc.,
Near Azad Weigh Bridge,
N.H. No.8,
Vapi – 396 195.

[PAN: ADBPM 3358D]
(अपीलार्थी/Appellant)

Vs. Income Tax Officer,
Ward-3,
Vapi.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by	:	Shri Kamlesh Bhatt, C.A.,
प्रत्यर्थी की ओर से /Revenue by	:	Shri R.P.Rastogi, Sr. D.R
सुनवाई की तारीख/Date of Hearing	:	17-04-2018
घोषणा की तारीख /Date of Pronouncement	:	18-04-2018

आदेश /ORDER

PER C.M.GARG, JUDICIAL MEMBER:

This appeal has been filed by the Assessee against the order of Commissioner of Income Tax (Appeals), Valsad ('CIT(A)' for short) dated 23.01.2015 for the Assessment Year (A.Y) 2010-11 passed u/s. 143(3) of the Income Tax Act, 1961 (for short 'the Act').

2. The grounds raised by the Assessee read as follows:

"In view of the facts and circumstances of the case, the Id. CIT(A) ought to have deleted the addition of Rs. 45,60,185/- relying only on report in Form 26 AS and denying the evidences supported by Books of Accounts and

Affidavit of the appellant and hence your appellant prays that the same be deleted."

3. We have heard the arguments of both sides and carefully perused the relevant material placed on the record of the Tribunal. The Assessee's Representative (AR) submitted that on request of the assessee the Assessing Officer (AO) has revised form No. 26AS and in view of the same no addition on account of impugned amount of Rs. 45,60,185/- pertaining to the amount received from various parties i.e., from the bank of Rajasthan Ltd., Jaybharat Textiles and Real Estate Ltd. would be sustainable. The Id. Departmental Representative (DR) submitted that if Form No.26AS has been revised by the concerned AO then, department has no objection if the issue is restored to the file of the AO for a fresh adjudication in the light of revised Form No.26AS.

4. On careful consideration of above rival submissions, we are of the view of that the AO made addition on account of receipt of amount from three parties and request of the assessee for reconcile and revised amounts shown in the Form No.26AS has been allowed by the AO. Now, in this situation, verification and examination of the Form No.26AS is required by the AO thus, this issue is restored to the file of AO for limited purpose i.e., verification and examination of receipts shown by the assessee as per revised form No.26AS. Thus, the issue is restored to the file of AO with a direction that the AO shall re-adjudicate the issue afresh after allowing due opportunity to the assessee and without being prejudiced from the earlier

assessment and first appellate order. Accordingly, the sole ground of the assessee is allowed for statistical purpose.

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

Order pronounced in the open court on this day of 18th April, 2018.

Sd/- (ओ पी मीना) (O.P.MEENA)	Sd/- (सी एम गर्ग) (C.M.GARG)
लेखा सदस्य/Accountant Member	न्यायिक सदस्य/Judicial Member
सूरत / Surat; दिनांक Dated : 18 th April, 2018	
EDN	

आदेश की प्रतिलिपि प्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant; 2. प्रत्यर्थी / The Respondent; 3. आयकर आयुक्त(अपील) / The CIT(A), Valsad ; 4. CCIT, Surat; 5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत / DR, ITAT, Surat; 6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True copy //

सहायक पन्जीकर / **Assistant Registrar**
आयकर अपीलीय अधिकरण, सूरत / ITAT, Surat