



**IN THE INCOME TAX APPELLATE TRIBUNAL,
RANCHI ' SMC' BENCH, RANCHI**

BEFORE SHRI N.S SAINI, ACCOUNTANT MEMBER

ITA No274/Ran/2017
Assessment Year : 2006-07

Hari Narain Rai, R/O. Sonaraithari, Dist: Deogarh, Jharkhand	Vs.	DCIT, Circle-1, Ranchi.
PAN/GIR No.AHOPR 6758 D		
(Appellant)	..	(Respondent)

Assessee by : Shri M.K.Choudhary, Adv
Revenue by : Shri A.K.Mohanty, JCIT

Date of Hearing : 27/11/ 2018
Date of Pronouncement : 28 /11/ 2018

ORDER

This is an appeal filed by the assessee against the order of the CIT(A), Ranchi, dated 21.8.2017 for the assessment year 2006-07.

2. In Ground No.1 of appeal, the grievance of the assessee is that the CIT(A) decided the appeal of the assessee without admitting additional evidences filed before him.

3. The brief facts of the case are that during the course of appeal hearing before the CIT(A), the assessee filed bank statement, balance sheet etc., and requested the CIT(A) to admit the same. The CIT(A) did not accept the additional evidences filed



before him observing that notice under section 148 of the Act was issued on 12.1.2009 and for the next seven months, the assessee took no step to ensure compliance. The evidences now sought for admission is also not of the nature that would have required the assessee to spend time and energy. These are not third party evidences but those belonging to his wife in the form of bank details. Therefore, the assessee has not been able to make any good case for admission of additional evidence and hence, they are not admitted.

4. Ld Authorised Representative submitted that it would cause irreparable loss to the assessee if the additional evidences produced before the CIT(A) are not considered before deciding the appeal of the assessee. He prayed that in order to render justice to the assessee, the Tribunal should direct the CIT(A) to consider the additional evidences filed before him and adjudicate the appeal afresh after hearing the assessee.

5. On the other hand, Id Departmental Representative did not object to the above submission of Id Authorised representative of the assessee.

6. In the given facts and circumstances of the case, I am of the considered opinion that in order to render substantial justice, the



CIT(A) should consider all the evidences produced before him in the form of additional evidences and thereafter adjudicate the appeal of the assessee after allowing reasonable and proper opportunity of hearing to the assessee. Therefore, I set aside the order of the CIT(A) and remand the matter back to his file for adjudicating the appeal of the assessee afresh as per law and after allowing reasonable and proper opportunity of hearing to the assessee.

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

Order pronounced on 28 /11/2018.

Sd/-

(N.S Saini)
ACCOUNTANT MEMBER

Ranchi; Dated 28 /11/2018

B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Hari Narain Rai, R/O.
Sonaraithari, Dist: Deogarh, Jharkhand
2. The respondent: DCIT, Circle-1, Ranchi.
3. The CIT(A)- Ranchi
4. Pr.CIT- Ranchi
5. DR, ITAT, Ranchi
6. Guard file.
//True Copy//

By order

Sr. Pvt. Secretary,
ITAT, Ranchi on
tour