



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

BEFORE SHRI N.S SAINI, ACCOUNTANT MEMBER

ITA No.281/Ran/2017
Assessment Year : 2008-09

Manju Devi Chourasia, 35, R.C.Banarjee Lane, Ghanti Goli, Asansol, Dist: Bardwan, West Bengal.	Vs.	ACIT, Circle-2, Dhanbad
PAN/GIR No.		
(Appellant)	..	(Respondent)

Assessee by : None
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), Dhanbad dated 29.8.2017 for the assessment year 2008-09.

2. None appeared on behalf of the assessee when the matter called for hearing. However, an adjournment petition dated 19.11.2018 was placed on record by Id Authorised Representative of the assessee on the ground that paper book in respect of appeal is under consideration and not yet filed. I find that the reason given in the petition is not a plausible and hence, reject the adjournment



petition and proceed to dispose of the appeal on merits after hearing Id D.R.

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

1) For that on the facts of the case the Ld. CIT (A) was not legally justified in refusing to accept and examine all the documentary evidence , including regular books of accounts, of the appellant, produced at the first appellate stage, and refusing to examine and consider the same has resulted in miscarriage of justice, more so , when the appellant was prevented by sufficient cause on medical grounds , to produce the same in course of assessment proceedings, the first appellate order, passed without considering the merits of the case may please be set aside.

2) For that on the facts of the case the Ld. CIT(A) , was legally not justified in sustaining the disallowance of loss of Rs. 9,22,050/- on business A/c , **without giving any cognizance** to the books of accounts along with supporting documents, produced by the appellant, in course of hearing, and as such the order passed ,violating the principles of natural justice may please be set aside.

3) For that on the facts of the case the Ld. CIT(A) , was not legally justified , in sustaining the addition of Rs. 10,00,000/- , on A/c of GIFT received , from the husband of the appellant, by way of journal entry (book entries) , by **refusing to give cognizance** to the loan confirmation, supporting papers and documents , books of accounts , produced by the appellant in course of appellate proceedings , which proves the identity, creditworthiness and genuineness of the transaction beyond doubt, and the appellate order passed, may please be set aside.

4) For that the appellate order passed by the Ld. CIT(A) , on technicalities of Rule 46A of the I. T. Rules ' 62, violates the principles of natural justice, and has not been passed on MERITS , may please be cancelled .



5) For that the appellant was prevented by sufficient cause from producing the evidence in support of her return (on medical grounds) , before the A.O. ,but was produced before the first appellate authority, the case being covered under Rule 46A(1) (b) of the Rules '62, the lower authorities may please be directed to accept the EVIDENCE, and pass an order on MERITS of the case, for non consideration of the same leads to violation of principles of natural justice.

6) For that the appellant craves leave to add, alter, amend any further grounds of appeal before or at the time of hearing.'

4. I find from the order of the CIT(A), the assessee filed additional evidences, which was rejected by him and appeal of the assessee was dismissed.

5. Ld D.R. supported the orders of lower authorities.

6. I am of the considered opinion that to render substantial justice to the assessee, the additional evidences filed by the assessee should be considered by the CIT(A) and appeal be re-adjudicated afresh after allowing proper opportunity of hearing to the assessee. I, therefore, set aside the order of the CIT(A) and remand the matter back to the file of the CIT(A) to re-adjudicate the appeal afresh after admitting the additional evidences filed by 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 : Manju Devi Chourasia, 35,
R.C.Banarjee Lane, Ghanti Goli, Asansol,
Dist: Bardwan, West Bengal
2. The Respondent. ACIT, Circle-2, Dhanbad
3. The CIT(A)-Dhanbad
4. Pr.CIT- Dhanbad
5. DR, ITAT, Ranchi
6. Guard file.
//True Copy//

By order

Sr. Pvt.secretary,
ITAT, Ranchi
on tour