

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, "ए" चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'A', CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य एवं डा. बी.आर.आर. कुमार, लेखा सदस्य
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 819/CHD/2018

निर्धारण वर्ष / Assessment Year : 2010-11

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| The ITO, Nabha | बनाम | M/s Khalsa Agro Industries, Near Rohti Pull, Bhadson Road, Nabha |
| स्थायी लेखा सं./PAN NO: AAIFK9938M | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

निर्धारिती की ओर से/Assessee by : None
राजस्व की ओर से/ Revenue by : Smt. Chandrakanta, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28.11.2018
उदघोषणा की तारीख/Date of Pronouncement : 13.12. 2018

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the Revenue against the order dated 19.3.2018 of the Commissioner of Income Tax (Appeals), Patiala [hereinafter referred to as 'CIT(A)'].

2. In this appeal, the Revenue is aggrieved by the action of the CIT(A) in deleting certain additions made by the Assessing officer on account of low GP rate and on account of sundry creditors, on the basis of additional evidence submitted by the assessee during appellate proceedings.

3. The Assessing officer made the impugned additions on account of failure of the assessee to furnish the relevant evidence in support of its claim. Before the Ld. CIT(A), the assessee submitted certain additional evidences which were admitted by the Ld. CIT(A) under Rule 46A of the

Income Tax Rules, 1962. The Ld. CIT(A), thereafter called for remand report of the Assessing officer in respect of the evidences and detailed submissions made by the assessee during the appellate proceeding before him. The Ld. Assessing officer after considering the said additional evidences got satisfied about the claim of the assessee and accordingly submitted the remand report in favour of the assessee. The Ld. CIT(A) on the basis of said remand report of the Assessing officer allowed the claim of assessee and deleted the impugned additions. Since the additional evidences submitted by the assessee have been duly confronted to the Assessing officer and the Assessing officer after considering the same has given report admitting the claim of the assessee to be correct, under the circumstances, in our view, no prejudice is caused to the Revenue.

There is no merit in the appeal of the Revenue and the same is accordingly dismissed.

In the result, the appeal of the Revenue is dismissed.

Order pronounced in the Open Court on 13.12.2018

Sd/-
(बी,आर.आर. कुमार / B.R.R. KUMAR)
लेखा सदस्य/ Accountant Member

Sdt/-
(संजय गर्ग / SANJAY GARG)
न्यायिक सदस्य /Judicial Member

Dated : 13.12.2018

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar