

**IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' B ' SMC Bench, Hyderabad**

Before Smt. P. Madhavi Devi, Judicial Member

ITA No.630/Hyd/2017
(Assessment Year: 2011-12)

Mr. G. Bala Maddaiah Kurnool PAN:ACPPG5870K (Appellant)	Vs	Income Tax Officer Ward-1 Kurnool (Respondent)
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For Assessee :	Shri B. Satyanarayana Murty
For Revenue :	Shri Solgy Jose T. Kottaram

Date of Hearing:	12.03.2019
Date of Pronouncement:	13.03.2019

ORDER

This is assessee's appeal for the A.Y 2011-12 against the order of the CIT (A)-Kurnool, dated 10.01.2017.

2. At the time of hearing, the learned Counsel for the assessee submitted that the addition is towards unexplained cash credits and the assessee could not furnish the relevant details before the AO or the CIT (A). He has submitted a petition under Rule 21 of the ITAT Rules for filing of the additional evidence which includes Bank Statement, Cash-flow statements etc., to explain the unexplained cash deposits. He therefore, prayed for admission of the same and to consider the same for decision on merits.

3. The learned DR was also heard.

4. Since the additional evidence is necessary to adjudicate the appeal on merits, I deem it fit and proper to admit the same and remand the issue to the file of the AO for verification and adjudication of appeal in accordance with law. Needless to mention that the assessee shall be given a fair opportunity of being heard.

5. In the result, appeal is allowed for statistical purposes. Order pronounced in the Open Court on 13th March, 2019.

Sd/-
(P. Madhavi Devi)
Judicial Member

Hyderabad, dated 13th March, 2019.

Vinodan/sps

Copy to:

- 1 Shri G. Bala Maddaiah C/o Venugopal & Chenoy, C.A, 4-1889/16/2, Tilak Road, Hyderabad 500001
- 2 ITO Ward-1 Kurnool
- 3 CIT (A)-Kurnool
- 4 Pr. CIT - Kurnool
- 5 The DR, ITAT Hyderabad
- 6 Guard File

By Order