

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC' NEW DELHI**

BEFORE SHRI N.S.SAINI, ACCOUNTANT MEMBER

**ITA No.-5932/Del/2018
(Assessment Year: 2010-11)**

RAM NIWAS JAIN A-3/65, Sector-5, Rohini, New Delhi PAN : AGAPJ9481A	vs	ITO, Ward-37(4) New Delhi
Assessee by		Shri Sanjay Kumar Jain, Adv.
Revenue by		Shri S.L.Anuragi, Sr. DR

Date of Hearing	01.04.2019
Date of Pronouncement	01.04.2019

ORDER

PER N.S.SAINI, ACCOUNTANT MEMBER :

This is an appeal filed by the assessee against the order of Commissioner of Income Tax (Appeals)-13, New Delhi dated 29.06.2018 for assessment year 2010-11.

2. In this appeal the assessee has raised two issues namely confirmation of addition by the CIT(A) of Rs. 7,45,118/- u/s 68 of the Act and addition of Rs. 11,184/- u/s 80c of the Act.

3. At the time of hearing the Ld. AR of the Assessee submitted that it will be observed from para 5.3 at page 4 of CIT(A)'s order that the assessee filed details of debtor Shri Abhay Kumar Pandey such as PAN and confirmation and the

assessee also filed evidences towards payment of LIC which were not admitted by the CIT(A) on the ground that they were fresh evidences which were not filed before the AO and therefore could not be entertained by him. He submitted that the order of the CIT(A) should be set aside and the matter should be restored back to the file of the CIT(A) for adjudicating the issues involved in the appeal after considering the evidences filed before the CIT(A) which could not be filed before the AO.

4. The Ld. DR had no objection to remanding the matter to the file of the CIT(A) for adjudicating the issues involved in the appeal after considering the fresh evidences filed by the assessee.

5. In the above circumstances, we set aside the order of the CIT(A) and remand the matter back to his file for adjudicating the issues involved in the appeal after taking into consideration the fresh evidence which were not filed by the assessee before the AO. Thus, the grounds of appeal of the assessee is allowed for the statistical purposes.

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

Order pronounced in the court at the close of hearing in the presence of the parties on 1st April, 2019.

Sd/-

(N.S.SAINI)
ACCOUNTANT MEMBER

Dated: 01.04.2019

BR

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

TRUE COPY

ASSISTANT REGISTRAR
ITAT, NEW DELHI

Date of dictation	01.04.2019
Date on which the typed draft is placed before the dictating Member	01.04.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	