

IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH : BANGALORE

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No.1614/Bang/2017
Assessment year : 2010-11

The Dy. Commissioner of Income-tax, Circle-1, Shivamogga. PAN – AEDPN 8446 E	Vs.	Shri GS Nagaraj Prop : Harihareshwara Trading Co., 'Suraksha', Savalanga Road, Shivamogga.
APPELLANT		RESPONDENT

Assessee by	:	Shri Smark Swain, JCIT
Revenue by	:	None

Date of hearing	:	24.04.2019
Date of Pronouncement	:	30.04.2019

ORDER

Per B.R Baskaran, Accountant Member

The appeal filed by the Revenue is directed against the order dated 22-2-2017 passed by the Ld CIT(A), Davangere and it relates to asst. year 2010-11.

2. The Revenue is aggrieved by the decision of the Id CIT(A) in partially deleting the addition made u/s 40a(ia) of the Act in respect of the transport charges paid by the assessee without deduction of tax at source.

3. None appeared on behalf of the assessee. We noticed that the that the Registry has sent notice of hearing by Registered Post to the assessee

as well as authorized representative on earlier occasions. Hence, we proceed to dispose of the appeal ex-parte, without presence of the assessee.

4. We heard Id DR and perused the record. The Id DR submitted that the Id CIT(A) has granted partial relief to the assessee by accepting certain additional evidences without confronting the same to the assessing officer and the same is in violation of Rule 46A of the Income-tax Rules.

5. We find merit in the contentions of the Id DR. Accordingly we set aside the order passed by the Id CIT(A) and restore the same to his file for adjudicating the issue afresh by duly confronting the additional evidences with the AO. The assessee may also be given adequate opportunity of being heard.

6. In the result, the appeal of the revenue is treated as allowed for statistical purposes.

Order pronounced in the Open Court on **30th April, 2019.**

Sd/-
(Pavan Kumar Gadale)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 30th April, 2019.

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.

1. Date of Dictation
2. Date on which the typed draft is placed before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
4. Date on which the fair order is placed before the dictating Member
5. Date on which the fair order comes back to the Sr. P.S.
6. Date of uploading the order on website.....
7. If not uploaded, furnish the reason for doing so
8. Date on which the file goes to the Bench Clerk
9. Date on which order goes for Xerox & endorsement.....
10. Date on which the file goes to the Head Clerk
11. The date on which the file goes to the Assistant Registrar for signature on the order
12. The date on which the file goes to dispatch section for dispatch of the Tribunal Order
13. Date of Despatch of Order.