

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI MAHAVIR SINGH, JUDICIAL MEMBER AND  
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.981/M/2018  
Assessment Year: 2012-13**

Mr. Chintan A. Zaveri, 1, Sahakar, 34, Nutan Laxmi Society, JVPD, 10 <sup>th</sup> Road, Vile Parle (West), Mumbai – 400 049 <b>PAN: AAAPZ0695E</b>	Vs.	The Income Tax Officer – 30(1)2), C-13, 5 <sup>th</sup> Floor, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai - 400051
(Appellant)		(Respondent)

**Present for:**

Assessee by : None  
Revenue by : Shri Arvind Kumar, D.R.

Date of Hearing : 17.06.2019  
Date of Pronouncement : 25.06.2019

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

The present appeal has been preferred by the assessee against the order dated 26.10.2017 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2012-13.

2. The issue raised in the 1<sup>st</sup> ground of appeal by the assessee is against the order of Ld. CIT(A) in not admitting the additional evidences under rule 46A without appreciating the fact that assessee was prevented for sufficient reasons in not submitting the said evidences in the assessment proceedings and therefore the order passed by Ld. CIT(A) is bad in law as the same is passed in violation of principles of natural justice.

3. At the outset, we would like to mention that at the time of hearing neither assessee nor his authorised representative was present to attend the hearing despite issue of notice through RPAD. We are ,therefore proceeding, to decide the appeal after hearing the Ld. D.R. in absence of the assessee after considering the merits of the case.

4. After hearing the Ld. D.R. and perusing the material on record, we observe that the main grievance of the assessee as raised in ground No.1 is against the non admission of additional evidences under rule 46A. After perusing the order of appellate order, we observe that the ld CIT(A) has not admitted the additional evidences filed by the assessee before ld CIT(A) and therefore the assessee should be given one more opportunity to present his case before the Ld. CIT(A). Accordingly we are restoring the issue back to the file of the Ld. CIT(A) to decide the same afresh as per facts and law after admitting the additional evidences which the assessee may file during the appellate hearing.

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

**Order pronounced in the open court on 25.06.2019.**

**Sd/-  
(Mahavir Singh)  
JUDICIAL MEMBER**

**Sd/-  
(Rajesh Kumar)  
ACCOUNTANT MEMBER**

Mumbai, Dated: 25.06.2019.

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent

The CIT, Concerned, Mumbai  
The CIT (A) Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.