

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**AHMEDABAD “C” BENCH**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI AMARJIT SINGH, ACCOUNTANT MEMBER)**

**ITA. No: 1600/AHD/2015  
(Assessment Years: 2011-12)**

<b>Ultra Tech Transmission GF-1, Radhakrishna Apartment 7, Shanti Niketan Park Society, Near VINS Hospital, Productivity Road, Baroda-390020</b>	<b>V/S</b>	<b>Addl. Commissioner of Income-Tax, Range-2, Baroda</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**PAN: AABFU6678B**

**Appellant by : Shri Manish J. Shah, A.R.  
Respondent by : Shri L. P. Jain, Sr. D.R.**

**(आदेश)/ORDER**

Date of hearing : 03-07-2019  
Date of Pronouncement : 31 -07-2019

**PER MAHAVIR PRASAD, JUDICIAL MEMBER**

1. This appeal filed by the Assessee is directed against the order of the Ld. CIT(A)-5, Vadodara dated 05.02.2015 pertaining to A.Y. 2011-12 and assessee taken following ground of appeal:

*1. The learned CIT (Appeals) - 5, Baroda has erred in upholding the order of the learned A.O. disallowing Freight Expense of Rs.5,03,235/- as genuine Business expenditure. Hence the Freight expenditure has been disallowed by learned CIT (Appeals)-V Baroda.*

2. Facts of the case are that the Appellant namely Ultra Tech Transmissions, is a Partnership Firm and engaged in the Business of Infrastructure Development, transmission and telecommunication towers, pipe laying, roads and similar type of work, trading in Transmission products, Investment and Derivative activities. During the assessment proceedings for the A.Y.2011-12 various submissions and representations were made and an assessment order was passed by the Ld. Assessing Officer on various points as per the assessment order against which an appeal was tiled with the CIT (Appeals) 5, Baroda, to whom the various submissions and further and additional evidences on the remarks of the Ld. Assessing Officer to justify our case were made
3. Against the said addition made by the Assessing Officer, assessee preferred first statutory appeal before the Id. CIT(A) and filed some additional evidence and requested that same may be advertent u/s. 46A of Income Tax rule. But Id. CIT(A) refused to admit the same and confirmed the action of Assessing Officer.
4. Now assessee has preferred second statutory appeal before us.
5. We have heard both the parties and gone through the impugned order and material available on record. The assessee filed some additional evidence before the Id. CIT(A) but some were not considered by the Id. CIT(A). In our

considered opinion, additional evidences filed by the assessee, ld. CIT(A) ought to have considered those evidences for fair disposal of the matter.

6. Thus, in the interest of justice, we set aside matter to the file of the ld. CIT(A) to decide the appeal after considering the additional evidence to be filed by the assessee and thereafter will pass an order as per provisions of law.
7. In the result, appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in Open Court on	31 - 07- 2019
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Sd/-

**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**      **True Copy**  
Ahmedabad: Dated      31/07/2019

Sd/-

**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar  
ITAT,Ahmedabad