

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH : BANGALORE**

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND  
SHRI VIKARAM SINGH YADAV, ACCOUNTANT MEMBER**

ITA No.2284/Bang/2018
Assessment year : 2015-16

M/s. Shipla High Rise Pvt. Ltd., No.42/36, 27 <sup>th</sup> Cross, 7 <sup>th</sup> Main Road, 4 <sup>th</sup> Block, Jayanagar, Bengaluru. <b>PAN : AASCS 4061 L</b>	Vs.	The Deputy Commissioner of Income-tax, Circle – 6(1)(1), Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri. Ashok Kulkarni, Advocate
Revenue by	:	Shri. Sunil Kumar Agarwal, Addl. CIT

Date of hearing	:	18.09.2019
Date of Pronouncement	:	20.09.2019

**ORDER**

***Per Vikram Singh Yadav, Accountant Member:***

This is the appeal filed by the assessee against the order of learned CIT(A), Bengaluru, dated 18.06.2018. At the outset, the learned AR submitted that the learned CIT(A) was not correct in holding that the notice issued under section 143(2) was served on the assessee. It was submitted that the notice has been sent on the wrong address and our reference was drawn to the findings recorded by the learned CIT(A) at page 3 of his order. It was further submitted that the assessee had moved an application seeking permission to file additional evidence which was also rejected by learned CIT(A). It was submitted that the matter may

accordingly be set aside to the file of the AO to examine the claim of the assessee regarding various expenses which has been disallowed by the AO.

2. The learned DR is heard, who has not raised any specific objection where the matter is set aside to the file of the lower authorities.

3. We have heard the rival contentions and perused the material available on record. It is noticed that the assessment order has been passed under section 144 of the Act wherein the AO has disallowed the entire loss amounting to Rs.31,67,955/- for lack of evidence to prove the genuineness of the expenses claimed by the assessee company. On appeal, the assessee has sought permission to furnish the additional evidence which has been rejected by the learned CIT(A). In our view, where the assessment has been completed under section 144, there is a reasonable basis for the assessee to file additional evidence before the learned CIT(A). We, accordingly, admit the additional evidence so filed by the assessee and direct the learned CIT(A) to consider the same and decide the matter on merits as per law.

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

*Order pronounced in the open court on this 20<sup>th</sup> day of September, 2019.*

Sd/-  
**(N. V. VASUDEVAN)**  
**Vice President**

Sd/-  
**(VIKRAM SINGH YADAV)**  
**Accountant Member**

Bangalore.

Dated: 20<sup>th</sup> September, 2019.

/NS/\*

Copy to:

1. Appellants
2. Respondent
3. CIT
4. CIT(A)
5. DR
6. Guard file

By order

Assistant Registrar,  
ITAT, Bangalore.