

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES, "A" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 554, 555, 760, 761,762, 763, 764, 765/JP/2019  
निर्धारण वर्ष/Assessment Year : 2009-10, 2010-11 2011-12, 2012-13, 2013-14,  
2014-15, 2015-16 & 2016-17

Conservator of Forest and Field Director Tiger Project, Sariska Alwar	बनाम Vs.	The ITO TDS Alwar
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAALC1579 N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Shravan Kumar Gupta , Advocate  
राजस्व की ओर से / Revenue by : Shri Rajender Singh, (JCIT)

सुनवाई की तारीख / Date of Hearing : 03/10/2019  
उदघोषणा की तारीख / Date of Pronouncement: 03/10/2019

आदेश / ORDER

PER BENCH

The present appeals have been filed by the assessee against different dates orders of CIT(A), Alwar for the assessment years 2009-10 to 2016-17 raising various grounds in the respective appeals

2.1 At the outset of the hearing, the ld.AR of the assessee had drawn our attention to the application filed by the assessee under Rule 29 of the

Income Tax (Appellate Tribunal) Rules.1963. The relevant contents of the application are as under:-

**‘Sub: Prayer for admitting additional evidence U/r 29 of ITAT**

**Sirs,**

In reference to above it is submitted that in the above matter the assessments u/s 201(1)/201(1A) for A.Y. 2009-10 to 2016-17 on different date were passed by the ITO Ward TDS Alwar for alleged default u/s 194C and huge demand has been raised in all years. And the orders have also been passed by Id. CIT(A) Alwar confirming the action of the Id. AO. The appellant assessee had filled the details, information and explained the case before both the lower authority. However we are filling a consolidated paper books foe all the A.Y.’s.. In the paper book pages at Sr. No. 3-6 and 10-13 are may be additional evidences because there is no reference in the order of both the authority. However they may be in the knowledge in the AO, being the survey conducted in the office of the assessee and these were there and found alleged discrepancies, as the bill, bank statements EDC’s application, registration etc and some are the literature. Further these are only for reference and to explain the Honble Bench about the modus operandi of EDC’s and assessee and also tried to explain to the lower authority. But being not found any reference in the order. Hence due to this reason these documents are required to file before your honor and These papers have direct impact on the assessment and goes very root of the matter. The Honble Bench is the last finding and facts authority.

Further we submit that Papers at Sr. No. 3-6 and 10-13 if treated as are additional evidence, then due to above reasons the additional evidences submitted may kindly admitted u/r 29 by taking a view towards a Govt. Department assessee and oblige.’’

The Id.AR of the assessee further submitted that during the course of assessment proceedings as well as appellate proceedings, the assessee

could not submit necessary documents and other evidences in support of the contention of its case. It was also submitted that documents placed in paper book at Serial No. 3,4,5,6, and 10 to 13 could not be submitted before the lower authorities. The details of additional evidences are as under:-

- (i) Copy of Budget Allocation for forest work
- (ii) Copy of bill of work done through EDC's
- (iii) Copy of Bank Statement
- (iv) Copy of proceedings of EDC's meeting
- (v) Copy of application of EDC Registration and Copy of Registration
- (vi) Copy of format for preparation of village relocation plan
- (vii) Copy of compensation and community works for relocation package.
- (viii) Copy of Guideline of NTCA 2011

2.2 On the other hand, the Id. DR opposed the application filed by the assessee under 29 of Income Tax (Appellate Tribunal) Rules, 1963 and submitted that the same is not maintainable.

2.3 We have heard the rival contentions and perused the materials available on record. From the contents of the application, we noticed that the Id.AR of the assessee wanted to place on record the above documents

in order to submit the necessary documents for safeguard the interest of the assessee state Govt. As per submissions of the assessee although the assessee had filed other documents yet the above documents could not be filed which are necessary to prove the case of the assessee beyond reasonable doubt. The Id.AR of the assessee further submitted that the order of the AO as well as Id. CIT(A) do not mention any of the other documents which were submitted by the assessee and thus it is not emanating from the orders as to whether the AO or Id. CIT(A) had applied their judicial mind by appreciating the documents filed by the assessee. The above documents now being filed by the assessee are necessary and imperative to decide the controversy in question. Therefore, in these circumstances of the case, these documents are necessary to adjudicate upon the controversy arose between the parties and thus in our view no prejudice shall be caused to Revenue in case the application filed by the assessee is allowed and the documents raised at Serial No. Serial No. 3,4,5,6, and 10 to 13 are admitted as additional evidence. We order accordingly.

2.4 Since we have allowed the application for leading the additional evidence of the assessee by admitting the documents placed at Serial No. 3,4,5,6, and 10 to 13 in the paper book which requires verification.

Therefore, we restore this issue to the file of the AO to verify the above documents and also to pass afresh assessment order by providing adequate opportunity of being heard to the assessee. Thus the appeals of the assessee are allowed for Statistical purpose.

3.0 In the result, the appeals filed by the assessee are allowed for Statistical purposes with no order as to cost.

Order pronounced in the open court on 03/10/2019.

Sd/-

(विक्रम सिंह यादव)  
(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

Sd/-

(संदीप गोसाईं)  
(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 03/10/2019.

\*Mishra

आदेश की प्रतिलिपि अग्रोषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Conservstor of Forest & Field, Direct, Tiger Project, Sariska, Alwar
2. प्रत्यर्थी / The Respondent-The ITO, Ward-TDS, Alwar
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
5. गार्ड फाईल / Guard File {ITA No. 554/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar