

**IN THE INCOME TAX APPELLATE TRIBUNAL
SMC, "B" BENCH : BANGALORE**

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER

ITA No.1812/Bang/2018
Assessment year : 2013-14

Sri Sagar Krishna, Advocate, Ward No.4, Patel Nagar, Hosptet. PAN – AYGPK 2938 M	Vs.	The Income-tax Officer, Ward-1, Hospet.
APPELLANT		RESPONDENT

Appellant by	:	Shri Balram R Rao, Advocate
Respondent by	:	Shri Ganesh R Ghale, Advocate Standing Counsel to Dept.

Date of hearing	:	05.11.2019
Date of Pronouncement	:	05.11.2019

ORDER

Per B.R Baskaran, Accountant Member

The assessee has filed this appeal challenging the order dated 26/2/2018 passed by CIT(A), Gulbarga and it relates to the asst. year 2013-14.

2. The AO completed the asst. by making addition of Rs.15.04 lakhs out of agricultural income declared by the assessee and another addition of Rs.10.30 lakhs relating to bank deposits. The assessee could not get favorable order from ld CIT(A) in respect of above said both additions and hence the assessee has filed this appeal before the Tribunal.

3. The ld AR submitted that the AO has made the above said two additions without considering the evidences furnished by the assessee in support of the claim of availability of agricultural income. He submitted that the assessee filed Affidavits along with the vouchers before the AO as well as ld CIT(A), but both the authorities have not expressed their view on the above said documents. Accordingly he prayed that the matter may be restored to the file of the AO for examining the issues afresh by duly considering the evidences furnished by assessee. The ld AR further submitted that the above said evidences, in the alternative, may be taken as additional evidences under Rule 29A of the Income-tax Appellate Tribunal Rules.

4. The ld DR, on the contrary, supported the order passed by ld CIT(A).

5. Having heard the rival submissions, I am of the view that both the issues need to be restored to the file of the AO for examining them afresh by duly considering the Affidavits and evidences furnished by the assessee. Accordingly I set aside the order passed by ld CIT(A) on these two issues and restore both the issues to the file of AO for examining them afresh by duly considering the evidences that were/may be furnished by the assessee before him. After affording adequate opportunity of being heard to the assessee, the AO may take appropriate decision in accordance with the law.

6. In the result, appeal filed by the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on **5th November, 2019.**

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, the 5th November, 2019.

/Vms/

Copy to:

1. Appellant (s) / Cross Objector(s)
2. Respondent(s)
3. CIT
4. CIT(A)
5. 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. Dictation note enclosed
10. Date on which order goes for Xerox & endorsement.....
11. Date on which the file goes to the Head Clerk
12. The date on which the file goes to the Assistant Registrar for signature on the order
13. The date on which the file goes to dispatch section for dispatch of the Tribunal Order
14. Date of Despatch of Order.
14. Dictation note enclosed