

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

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER

ITA No.1011/Bang/2019
Assessment year : 2014-15

Ms. Ayesha Jamal, 13, 4 th Main, Hebbal Mill, Ganganagar, Bengaluru-560 032. PAN – AJNPJ 7836 K	Vs.	The Income-tax Officer, Ward-6(3)(1), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri B.S Balachandran, Advocate
Respondent by	:	Shri Ganesh R Ghale, Advocate Standing Counsel to Dept.

Date of hearing	:	05.11.2019
Date of Pronouncement	:	.11.2019

ORDER

Per B.R Baskaran, Accountant Member

The assessee has filed this appeal challenging the order dated 18-03-2019 passed by Ld CIT(A)-13, Bengaluru and it relates to the assessment year 2014-15. The assessee is aggrieved by the decision of Ld CIT(A) in dismissing the appeal of the assessee without admitting the additional evidences furnished by the assessee.

2. I heard the parties and perused the record. The AO completed the assessment of the year under consideration to the best of his judgment by making addition of Rs.33.85 lakhs relating to bank

deposits, since the assessee did not offer any explanation. In the appellate proceedings, the assessee furnished evidences as additional evidences, but the Ld CIT(A) refused to admit them and accordingly confirmed the addition made by the AO.

3. The Ld A.R pleaded before me that the assessee could not appear before the AO for reasons beyond his control and hence she furnished all the relevant details before Ld CIT(A). The Ld A.R submitted that the first appellate authority was not justified in refusing to admit them and thus grave injustice has been caused to the assessee. Accordingly he prayed that the issue may be restored to the AO for examining it afresh by duly considering the evidences.

4. I heard Ld D.R and perused the record. In the interest of natural justice, I am of the view that the prayer of the assessee deserves to be accepted. Accordingly, I set aside the order passed by Ld CIT(A) and restore all the issues to the file of the AO for examining it afresh by duly considering the evidences that were/may be furnished by the assessee. After affording adequate opportunity of being heard, the AO may take appropriate decision in accordance with law.

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

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