

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC", BENCH
MUMBAI**

BEFORE SHRI R.C.SHARMA, AM

**ITA No. 4163/Mum/2018
(Assessment Year:2011-12)**

Mr. Mukesh M Choksi Block H, Shri Sadashiv CHS Ltd, 6 th Road Santacruz (E) Mumbai – 400 055	Vs.	The Asst. Commissioner of Income Tax Central Circle – 46 Mumbai
PAN/GIR No.AAAPC7767J		
(Appellant)	..	(Respondent)

Assessee by	Shri Mukesh Choksi
Revenue by	Shri Akthar H Ansari
Date of Hearing	06/11/2019
Date of Pronouncement	13/11/2019

आदेश / O R D E R

PER: R.C. SHARMA, A.M.

This is an appeal filed by the assessee against the order of CIT(A)-22, Mumbai in appeal No.CIT(A)-22/IT/162/2015-16 dated 05/04/2018 for the A.Y.2011-12 in the matter of order passed u/s.143(3) of the Income Tax Act, 1961.

2. The grievance of assessee relates to disallowance of interest on housing loan amounting to Rs.10,07,688/- and municipal taxes of Rs.1,15,691/-. The assessee is also aggrieved for deduction of repayment of housing loan amounting to Rs.62,151/-.

3. I have gone through the orders of the authorities below and found that these claims were declined by the AO because documentary evidences were not filed before him. However, before me, the assessee has filed a certificate of bank dated 08/01/2014 indicating the payment of interest and principle amount. However, I observe that this certificate indicates "projection of repayment". Since, these are documents placed before me for the first time, in all fairness, I restore the matter back to the file of the AO for deciding afresh after considering these documents and giving due opportunity to the assessee.

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

Order pronounced in the open court on 13/11/2019.

Sd/-
(R.C.SHARMA)
ACCOUNTANT MEMBER

Mumbai; Dated 13/11/2019
Karuna, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

सत्यापित प्रति //True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai