



IN THE INCOME TAX APPELLATE TRIBUNAL SURAT BENCH, SURAT

BEFORE SHRI AMARJIT SINGH, JM & SHRI O.P. MEENA, AM

**ITA No.1169/Ahd/2014
(Assessment Year 2007-08)**

Shri Ramesh Lalbeg Sharma 48, AA Plot Ravi Pujan, Zadeshwar, Bharuch.	Vs.	ITO, Ward 5 Bharuch.
PAN/GIR No.AKMPS1882N		
Appellant)	..	Respondent)

Assessee by	None
Revenue by	Shri Mayank Pandey (Sr. DR)
Date of Hearing	04/10/2019
Date of Pronouncement	27/11/2019

ORDER

PER AMARJIT SINGH (J.M):

The assessee has filed the present appeal against the order dated 03.02.2014 passed by the Commissioner of Income Tax (Appeals) -VI, Baroda [hereinafter referred to as the "CIT(A)"] relevant to the A.Y.2007-08.

2. The assessee has raised the following grounds: -

1. *The CIT(A) erred in confirming the addition of Rs.13,50,500/- being the deposits in assessee's bank account.*
2. *The CIT(A) grossly erred in not admitting the evidence produced during the appellate proceedings and proceeding without taking into consideration this evidence which were important for the purpose of reaching a judicious conclusion in the facts and circumstances of the case.*
3. *The CIT(A) ought to have deleted the total amount of cash credit addition of Rs.13,50,000/-.*
The appellant reserves its right to add, amend, alter or modify any of the grounds stated hereinabove either before or at the time of hearing."

3. We have heard the argument advanced by the Ld. Representative of the parties and perused the record. We noticed that the assessee has adduced the additional evidence before the CIT(A) which was not allowed. The contention of the assessee in the present appeal is that assessee should be allowed to adduce the additional evidence in the interest of justice. On appraisal of the above order, we



noticed that the CIT(A) has did not allow the additional evidence given in support of the claim of the assessee. However, no satisfactory reason has been given. It is not a good reason to decline the claim of the assessee to the fact that the assessee should adduce the evidence before the AO and adducing the evidence before the CIT(A) is contrary to the law. CIT(A) has co-terminus power to consider the claim of the assessee while the matter was pending before him. The additional evidence adducible by the assessee has certainly bearing on merits of the case, therefore, we admit the additional evidence and we set aside the finding of the CIT(A) on this issue and restore the issue before the CIT(A) to decide the matter of controversy afresh in the light of evidence adducible by assessee. Needless to say that an opportunity of being heard is liable to be given to the assessee in accordance with law. Accordingly, this issue is decided in favour of the assessee against the revenue.

4. In the result, the appeal filed by the **assessee is hereby ordered to be allowed for statistical purpose.**

Order pronounced in the open court on this 27/11/2019

Sd/-

Sd/-

(O. P. MEENA)
ACCOUNTANT MEMBER

(AMARJIT SINGH)
JUDICIAL MEMBER

सुरत/ **Surat, Dated:** 27/11/2019/Vijay Pal Singh, *Sr.PS*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / **TRUE COPY** / /

Assistant Registrar, Surat