

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI A.K GARODIA, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

In ITA No.1841 to 1844/Bang/2018
Assessment Year : 2011-12 to 2014-15

Smt. Vageeshwari Srinivas, Basement Mangam Pride, Sector-II, HSR Layout, Bengaluru-560 034. PAN – AAVPV 1002E	Vs.	The Income Tax Officer, Ward-4(3)(4), Bengaluru.
APPELLANT		RESPONDENT

Appellate by	:	Smt. Sheethal Borkar, Advocate
Respondent by	:	Shri Priyadarshi Mishra, JCIT

Date of Hearing	:	08-10-2020
Date of Pronouncement	:	21-10-2020

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeals has been filed by assessee against separate orders dated 28/03/2018 passed by Ld.CIT(A)-4, Bangalore for assessment years 2011-12 to 2014-15.

2. Ld. A.R. submitted that issue raised by assessee in all years under consideration are common and identical.

3. Ld.AR submitted that ground No. 1 raised in all the appeals under consideration are general in nature and

therefore do not require adjudication. She submitted that for all years under consideration assessment order has been passed under section 143 (3) read with section 148 of the act. Assessee before this *Tribunal* has challenged reopening of assessment to be bad in law. She submitted that the said issue has been alleged by assessee in Ground No. 2 for all years under consideration, and that, assessee do not wish to press this Ground .

4. Accordingly, Ground No.1 and 2 of appeals for years under consideration is dismissed as withdrawn.

GROUND 3-7

5. Ld.AR submitted that, issue alleged by assessee in ground 3-7 relates to addition on account of unexplained cash sales. Ld.AR submitted that, except for the amount of addition made by Ld.AO, facts relating to the addition are identical and similar for all years under consideration. Ld.AR submitted that said addition was made by Ld.AO based on submission made by representative on behalf of assessee, that certain cash sales were not accounted for in the books of accounts.

6. Aggrieved by additions made by Ld.AO, assessee preferred appeal before Ld.CIT(A), who recorded a finding that, representative had willingly consented to the addition before Ld.AO.

7. Aggrieved by addition confirmed by Ld.CIT(A), assessee is in appeal before us. Ld.AR referred to affidavit dated 30/12/2019 filed by representative who appeared before Ld.AO during assessment proceedings for all years under

consideration. She submitted that, representative stated under oath of having consented to the addition to buy peace. Ld.AR further submitted that, assessing officer did not reject books of account at any stage, however came to a conclusion that, certain cash sales for each assessment years were unaccounted for. She further submitted that Ld.AO failed to provide details of alleged cash sales that were not accounted for in the books of account.

8. On the contrary, Ld.S.DR submitted that, assessee failed to reconcile the statement submitted and has not brought on record specific details/evidences to controvert the findings of Ld.AO. He thus supported the orders passed by authorities below.

9. We have perused submissions advanced by both sides in light of records placed before us.

10. We note that the representative who appeared before Ld.AO in his affidavit has given a statement under oath that, there has been no sales outside the books, and that, books were audited that were filed before authorities below. In assessment order passed, we note that, assessing officer has not provided bifurcations of cash sales added as unaccounted in books of account. Ld.AO has not provided details of impugned addition for years under consideration in the assessment order passed. Ld.AO has also not recorded details of alleged cash sales from sales register that was unaccounted by assessee.

11. We are therefore of opinion that the issue needs to be remanded to Ld.AO with a direction to provide details of

impugned additions for relevant assessment years were identified by Ld.AO to be unaccounted in the books of account. Assessee is directed explain the cash sales found in the sales register alleged to be unaccounted with supportive documents. Ld.AO is directed to pass a detailed order after considering the material is filed by assessee in support of its claim in accordance with law. Ld.AO shall verify the details/evidences filed by assessee in accordance with law. In the event assessee fails to file requisite details/evidences within reasonable time, adverse inference may be drawn by Ld.AO.

12. Needless to say that, proper opportunity of being heard, must be granted to assessee, in accordance with law.

Accordingly, grounds 3-7 raised by assessee for all years under consideration stands allowed for statistical purposes.

In the result appeal is filed by assessee for all years under consideration stands partly allowed.

Order pronounced in the open court on 21st Oct, 2020.

Sd/-

(A.K GARODIA)
Accountant Member

Bangalore,

Dated, the 21st Oct, 2020.

/Vms/

Sd/-

(BEENA PILLAI)
Judicial Member

Copy to:

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

By order

Assistant Registrar,
Income-Tax Appellate Tribunal.
Bangalore.

		Date	Initial	
1.	Draft dictated on	On Dragon		Sr.PS
2.	Draft placed before author	-10-2020		Sr.PS
3.	Draft proposed & placed before the second member	-10-2020		JM/AM
4.	Draft discussed/approved by Second Member.	-10-2020		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	-10-2020		Sr.PS/PS
6.	Kept for pronouncement on	-10-2020		Sr.PS
7.	Date of uploading the order on Website	-10-2020		Sr.PS
8.	If not uploaded, furnish the reason	--		Sr.PS
9.	File sent to the Bench Clerk	-10-2020		Sr.PS
10.	Date on which file goes to the AR			
11.	Date on which file goes to the Head Clerk.			
12.	Date of dispatch of Order.			
13.	Draft dictation sheets are attached	No		Sr.PS