

IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH : BANGALORE
BEFORE SHRI. B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No.2508/Bang/2018
Assessment Year : 2015-16

Innovative Retail Concepts Pvt. Ltd., #18, 2 nd & 3 rd Floor, 80 Feet Main Road, Bengaluru-560 034.	Vs.	The Income Tax Officer, Ward-3(1)(1), Bengaluru.
PAN - AACCI 2053 A		
APPELLANT		RESPONDENT

Appellant by	:	Shri Chythanya K.K, Advocate
Respondent by	:	Shri Rajesh Kumar Jha, CIT (DR)

Date of Hearing	:	28-12-2020
Date of Pronouncement	:	-01-2021

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 04/07/2018 passed by Ld.CIT(A)-3, Bangalore.

2. At the outset, Ld.AR submitted that, before Ld.CIT(A) assessee had filed additional evidences which were not considered/admitted by Ld.CIT(A). He submitted that Ld.CIT(A) rejected the additional evidences by observing that assessee

failed to provide sufficient cause to furnish these evidences before Ld.AO.

3. Ld.AR submitted that these documents are relevant for deciding the issue under consideration. He submitted that sufficient time was not granted before Ld.AO to file these documents and therefore principles of natural Justice was violated.

4. We have perused submissions advanced by both sides in light of the orders passed by authorities below.

5. We note that the jurisdiction was changed to the present assessing officer vide order dated 13/10/2017. Thereafter assessment proceedings started and assessee was called upon to file various details in respect of VAT returns for assessment year 2015-16. We note that assessee vide its reply dated 18/12/2017 filed the VAT returns and on 26/12/2017 a reconsideration was filed as per the requirement of Ld.AO. Thereafter, Ld.AO did not call for any other documents and on 29/12/2017 assessment order was passed.

6. We are therefore convinced that assessee did not have sufficient time/opportunity before Ld.AO to file various other documents in support of its contention. In such circumstances Ld.CIT(A) should have admitted the additional evidence are decided the issue on merits.

7. We therefore remand this issue back to Ld.CIT(A) by admitting the additional evidences filed by Ld.AR before us. We direct Ld.CIT(A) to pass a detailed order on merits having regards

to the additional evidences filed by assessee. Assessee is also directed to file any other details in support of its contention before Ld.CIT(A). Needless to say that proper opportunity of being heard should be granted to assessee.

Accordingly, the issues raised before us stands set aside to Ld.CIT(A).

In the result, appeal filed by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 13th January, 2021

Sd/-
(B. R. BASKARAN)
Accountant Member
Bangalore,
Dated, the 13th January, 2021.
/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, ITAT, Bangalore

		Date	Initial	
1.	Draft dictated on	On Dragon		Sr.PS
2.	Draft placed before author	-1-2021		Sr.PS
3.	Draft proposed & placed before the second member	-1-2021		JM/AM
4.	Draft discussed approved by Second Member.	-1-2021		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	-1-2021		Sr.PS/PS
6.	Kept for pronouncement on	-1-2021		Sr.PS
7.	Date of uploading the order on Website	-1-2021		Sr.PS
8.	If not uploaded, furnish the reason	--		Sr.PS
9.	File sent to the Bench Clerk	-1-2021		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