

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

ITA No.258/Bang/2020
Assessment Year : 2017-18

Sankappa Bhojaraja Navalli, No.47, Near Eshwar Temple, Vivekanand Nagar, Gadag - 582 101.	Vs.	The Income-Tax Officer, Ward-2, Gadag.
PAN - AFEPN 1685 F		
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri Kannan Narayanan, JCIT

Date of Hearing	:	23-08-2021
Date of Pronouncement	:	30-08-2021

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 03/12/2019 passed by the Ld.CIT(A), Hubli for assessment year 2017-18.

2. At the outset the Ld.AR submitted that assessment order passed was under section 144A of the Act. Subsequently before the Ld.CIT(A) assessee filed various details in the form of additional evidence that was not admitted. It has been submitted that the Ld.CIT(A) without considering the evidences has upheld the order of the Ld.AO.

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

3.1 We note that the order passed by the Ld.CIT(A) is without following the due process of law. The additional evidence rejected by the Ld.CIT(A) deserves to be admitted in order to adjudicate the issues alleged before the 1st appellate authority. We also note that the order passed by the Ld.CIT(A) is a cryptic order.

3.2 Under such circumstances we deem it fit and proper to remand the appeal back to the Ld.CIT(A). Assessee is directed to file all relevant details and explanation sought by the Ld.CIT(A). The Ld.CIT(A) shall then verify all the details so filed by assessee. The Ld.CIT(A) is directed to follow the due process of law and to pass a speaking order by considering the evidences filed by assessee in support of its claim.

Accordingly the grounds raised by assessee stands allowed for statistical purposes.

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

Order pronounced in the open court on 30th Aug, 2021

Sd/-
(CHANDRA POOJARI)
Accountant Member
Bangalore,
Dated, the 30th Aug, 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	-8-2021		Sr.PS
3.	Draft proposed & placed before the second member	-8-2021		JM/AM
4.	Draft discussed/approved by Second Member.	-8-2021		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	-8-2021		Sr.PS/PS
6.	Kept for pronouncement on	-8-2021		Sr.PS
7.	Date of uploading the order on Website	-8-2021		Sr.PS
8.	If not uploaded, furnish the reason	--		Sr.PS
9.	File sent to the Bench Clerk	-8-2021		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