



franchise of Manyawar. During the course of assessment proceedings, the AO observed that the assessee declared total turnover of Rs.2.79 crore and odd. On perusal of sale and purchase registers and the corresponding invoices issued by the assessee, the AO observed that there was difference in the total sales made as per sales bills and the amount of sales recorded in the sales register, which eventually went to the trading account. The sales bills produced by the assessee were impounded u/s.131(3) of the Act. The difference between the two figures was computed at Rs.33,39,327/-. On being called upon to explain as to why the difference in the figures should not be included in the total income, the assessee claimed that there was no difference except for a sum of Rs.31,335/-, which was not accounted for due to oversight and human error. The assessee further submitted that the sale bills were generated from the computer software controlled by M/s. Vedant Fashions and total sales made during the year as per the sales bills matched with the sales recorded in the books of account. Not convinced, the AO made an addition of Rs.33,39,327/- representing difference in the figures of sales. The Id. CIT(A) dismissed the

appeal *ex parte qua* the assessee after giving certain opportunities. Aggrieved thereby, the assessee has come up in appeal before the Tribunal.

4. We have heard both the sides through Virtual Court and perused the relevant material on record. The ld. AR submitted that the AO had impounded the sale bills u/s.131(3) of the Act. Despite the assessee's repeated requests, such sale bills were not released for enabling the assessee to demonstrate to the ld. CIT(A) that no difference actually existed. It was only after the passing of the order by the ld. CIT(A) that the AO released the impounded sale bills. This was stated to be the reason for which the assessee could not appear before the ld. CIT(A) and explain its case. In view of the fact that the impugned order has been passed *ex parte* and the claim of the assessee is that no difference except Rs.31,335/- existed between the sales figure as recorded in the books of account and as per sale bills, we deem it appropriate to set aside the impugned order and remit the matter to the file of AO for allowing an opportunity of hearing to the assessee to reconcile the figures.

5. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 14<sup>th</sup> January,  
2022.

Sd/-  
**(S.S.VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 14<sup>th</sup> January, 2022  
*Satish*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-5, Pune
4. The Pr.CIT(A)-4, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "A" / DR 'A',  
ITAT, Pune
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	14-01-2022	Sr.PS
2.	Draft placed before author	14-01-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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