

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में।
IN THE INCOME TAX APPELLATE TRIBUNAL "A"
BENCH, PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकरअपीलसं. / ITA No.582/PUN/2020

निर्धारणवर्ष / Assessment Year : 2011-12

M/s.Classic Citi Investments Pvt. Ltd., 36/3B, The Westin Hotel, Koregaon Park, Annexe Mundhwa Road, Ghorpadi, Pune – 411001. PAN: AABCC 7550 P	Vs	The DCIT, Circle-1(1), Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Sanket M Joshi & Shri Mandar Joshi – AR
Revenue by	Shri Arvind Desai – DR
Date of hearing	24/06/2022
Date of pronouncement	07/07/2022

आदेश/ ORDER

Per S.S.Godara, JM:

This assessee's appeal for Assessment Year 2011-12 is directed against the Commissioner of Income Tax(Appeals)-1, Pune's order dated 03.09.2020 passed in case no.PN/CIT(A)-1/DCIT Cir-1(1)/PN/151/2014-15, in proceedings u/s.143(3) of the Income Tax Act, 1961 [in short "the Act"].

Heard both the parties. Case file perused.

2. Coming to the assessee's sole substantive ground challenging correctness of both the lower authorities of the action denying its

depreciation claim of Rs.7,20,869/- qua addition made to fixed assets' schedule to the tune of Rs.72,08,962/-, it emerges at the outset that the Assessing Officer had declined the same on account of the fact that the taxpayer herein had failed to file, all the corresponding details. It further emerges from a perusal of the case file and more particularly in the CIT(A)'s order in para 6 to 6.52 onwards that the assessee had preferred to file an application seeking admission of additional evidence dated 29.01.2016 alongwith the corresponding details [page 10 to 98 in the paper book] in the nature of bills, vouchers, and other particulars as well as payments made which have nowhere been considered in the impugned lower appellate order in light of Rule 46A of the Income Tax Rules.

3. Faced with this situation, we deem it appropriate to restore the assessee's sole substantive grievance back to the Assessing Officer for his fresh detailed adjudication within three effective opportunities of hearing subject to the condition that it shall be the tax payer's risk and responsibility only to lead and prove all the relevant details/evidence(s) as per law. Ordered accordingly.

4. Delay of one day in filing in instant appeal is condoned since falling in the Covid-19 pandemic outbreak period.

5. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in the open Court on 7th July, 2022.

Sd/-
(DR. DIPAK P. RIPOTE
ACCOUNTANT MEMBER

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 7th July, 2022/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.