

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, AHMEDABAD**

**BEFORE SHRI PRAMOD M. JAGTAP, VICE PRESIDENT
&
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 1059/Ahd/2018
(निर्धारण वर्ष / Assessment Year : 2013-14)

Shri Mehulkumar Pravinkumar Barot 6, Purshottam Bungalows, Sakar School Lane, New C. G. Road, Chandkheda, Ahmedabad	बनाम/ Vs.	The Income Tax Officer, Ward 3, Udyog Bhavan, Gandhinagar
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AELPB9202N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri S. N. Divatia, AR
प्रत्यर्थी की ओर से /Respondent by :	Shri Shramdeep Sinha, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	20/07/2022
घोषणा की तारीख /Date of Pronouncement	07/09/2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 28.02.2018 passed by the learned Commissioner of Income Tax (Appeals), Gandhinagar, Ahmedabad arising out of the assessment order dated 07.03.2015 passed by the Income Tax Officer, Ward-3, Gandhinagar under section 144 of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) for Assessment Year

2013-14, whereby and whereunder an amount of Rs.2,21,71,376/- has been added to the total income of the assessee, treating the same as bogus creditors and in turn was confirmed by the Ld. CIT(A). Hence, the instant appeal before us.

2. We have heard the parties and perused the materials available on record.
3. During the course of assessment proceedings, it appears that the assessee has shown creditors of Rs.2,34,75,026/- whereupon the assessee was requested to furnish the list of creditors and their complete addresses along with confirmation letters but without any result. Hence, amount was added to the income of the assessee.
4. Before first appellate authority, it appears that the assessee filed the ledger accounts as evidence in respect of this amount whereupon a remand proceeding was initiated. Several details as asked for by the Ld. AO on remand though some of it was placed but the ledger copies were unsigned and unstamped and the same was not considered as valid evidence before the authorities below. Hence, the addition was confirmed.
5. Before us, learned AR asked for further opportunity of being heard to represent this case before the authorities below which was not controverted by the learned DR. Hence, having regard to the facts as mentioned above, we find it fit and proper to give a further opportunity of being heard to the assessee to represent his case before the authorities below with supporting evidence. Hence, we dispose of this appeal by setting aside the issue to the file of the learned AO to dispose of the same afresh upon passing a reasoned order and upon affording an opportunity of being heard to the assessee and upon considering the evidence

on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. Hence, assessee's appeal is disposed of and allowed for statistical purposes.

6. In the result, the assessee's appeal is allowed for statistical purposes.

This Order pronounced in Open Court on 07/09/2020

Sd/-

(P. M. JAGTAP)
VICE PRESIDENT

Ahmedabad; Dated 07/09/2020

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

True Copy

S. K. SINHA

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad