

**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

I.T.A. No.4/Ind/2022
(Assessment Year: 2008-09)

Snehanshu Gupta E-8/46, Radhika Homes, Trilanga, Bhopal	Vs.	ITO-1(3) Bhopal
PAN No.AELPG5888B		
(Appellant)	..	(Respondent)

Appellant by :	Shri Ashish Goyal & Shri N. D. Patwa, A.Rs.
Respondent by :	Shri Ashish Porwal, Sr.D.R.

Date of Hearing	13.09.2022
Date of Pronouncement	19.09.2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 05.11.2021 passed by the National Faceless Appeal Centre (NFAC), Delhi arising out of the order dated 14.03.2016 passed by the Income Tax Officer-1(3), Bhopal under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') for Assessment Year 2008-09.

2. There is a delay of nine days in preferring the instant appeal before us by the assessee. The reason for delay as submitted by the Ld.AR seems to be genuine, which has not been controverted by the Revenue. Hence, delay is condoned.

3. Ground No.1 is not pressed by assessee. Thus, Ground No.1 is dismissed as not pressed.

4. We have heard the parties and perused the materials available on record.

5. During the course of appellate proceedings, assessee submitted certain documents alongwith written submissions with a prayer to consider as additional evidence by the Ld.CIT(A), which is appeared at Sl. Nos. 4 to 7 of the paper book filed before us. Admittedly, these documents were not admitted by the Ld.CIT(A) on the count that these were not placed before the Ld. AO.

6. Having heard the learned counsel appearing for the parties, having regard to the facts and circumstances of the case and upon perusal of those additional documents which seems to have bearing with the issue raised in the appeal, we, for the ends of justice, admit those additional evidences for proper adjudication of the matter. Further that we would like to give another opportunity of being heard to the assessee to represent his case appropriately before the Ld.CIT(A). Thus, we are disposing this appeal by setting aside this

issue to the file of the Ld.CIT(A) with a direction upon him to consider the same afresh and to pass a reasoned order upon granting opportunity of being heard to the assessee and upon considering these additional evidences or any other evidence which the assessee may choose to file at the time of hearing of the matter. Thus, the assessee's appeal is allowed for statistical purposes.

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

This Order pronounced in Open Court on 19/09/2022

Sd/-
(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER
Indore; Dated 19/09/2022

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

S. K. Sinha, Sr. PS

TRUE COPY

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, Indore
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Indore